



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jeffrey M. Lipner
DOCKET NO.: 06-02646.001-R-1
PARCEL NO.: 08-109-032-00

The parties of record before the Property Tax Appeal Board are Jeffrey M. Lipner, the appellant; and the Jo Daviess County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Jo Daviess County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,778
IMPR.: \$108,133
TOTAL: \$115,911

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story, log cabin style dwelling built in 1999 that contains a total of 2,882 square feet of living area. Features of the home include central air-conditioning, two fireplaces, two open frame porches and three decks. The subject has a full basement containing 1,250 square feet of finished area that is included in the subject's total square feet of living area. The subject property is located in Guilford Township in the Galena Territory.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of his argument, the appellant submitted a grid analysis of four comparable properties. The comparables were built from 1993 to 1998 and range in size from 2,200 to 2,794 square feet of living area. The comparables have features that include at least one fireplace, central air-conditioning and

at least one deck. Two of the homes have a screen porch or three-season porch, and one has a 768 square foot garage. The finished basement areas range from 588 to 1,008 square feet of finished basement area that is included in the living area square footage calculations. The properties have improvement assessments ranging from \$58,305 to \$79,350 or from \$28.40 to \$29.70 per square foot of living area. The subject has an improvement assessment of \$118,353 or \$41.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

During cross examination, the board of review questioned the appellant on the size and number of decks for each comparable. It was revealed that the appellant's comparable #1 had two porches for a total square footage of 372 and a deck of 288 square feet; comparable #2 has two porches for a total square footage of 464 square feet and comparable #4 has a 96 square foot porch, a 380 square foot deck, a porch of 150 square feet and a deck of 60 square feet. In contrast, the subject has two porches with a total of 368 square feet of porch area, an 833 square foot deck, a 929 square foot deck and a 102 square foot deck. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$126,131 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in close proximity to the subject. The comparables consist of one-story or part one-story and part two-story log or log siding dwellings that were built from 1999 to 2004 and range in size from 1,532 to 2,223 square feet of total living area. Features of the comparables include central air-conditioning, one or two fireplaces and full basements. Five of the comparables have a finished basement area. Two of the properties have a garage, each has at least one open frame porch and three have at least two decks. The properties have improvement assessments ranging from \$66,244 to \$97,220 or from \$37.09 to \$51.84 per square foot of total living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of

assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the parties submitted ten comparables for consideration. The Board finds the appellant's comparables #1, #2 and #4 were dissimilar to the subject in size and/or age. In addition, the Board finds the board of review's comparables #1, #2, #3, #5 and #6 were dissimilar to the subject because they were much smaller in size than the subject and/or contained a garage not enjoyed by the subject. Therefore, these dissimilar comparables submitted by both parties received reduced weight in the Board's analysis. The Board finds the two remaining comparables, appellant's #3 and the board of review's #4, were similar to the subject in size and most other respects. These most representative comparables had improvement assessments of \$29.70 and \$37.09 per square foot of living area. The subject's improvement assessment of \$41.07 per square foot of total living area is above this range and is inequitable when compared to the most similar comparables in this record. After considering the similarities and differences in both parties' comparables, the Board recognizes the subject is slightly superior to the board of review's comparable #4 in size, exterior construction and other improvements.

In conclusion, the Board finds the appellant establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's improvement assessment as established by the board of review is incorrect.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 26, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.