



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

APPELLANT: Salvatore R. Detente
DOCKET NO.: 06-02686.001-R-1
PARCEL NO.: 04-19-12-400-004

The parties of record before the Property Tax Appeal Board are Salvatore R. Detente, the appellant; and the Stephenson 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 Stephenson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,833
IMPR.: \$52,646
TOTAL: \$61,479

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level frame and masonry dwelling containing 2,304 square feet of living area that was constructed in 1979. Features include a full, partially finished walkout basement, central air conditioning, a fireplace, and a 1,051 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming a lack of uniformity in the subject's assessment. In support of the inequity claim, the appellant submitted an assessment analysis of the subject and three suggested comparables. The comparables are located from 0.5 mile to 7.7 miles from the subject within the same township as the subject. Data from the board of review and the appellants' photographs provide the most accurate information regarding the comparable

properties.¹ The homes were described as consisting of two, ranch style homes and one, two-story home constructed of frame or frame and masonry construction built between 1977 and 1993. The homes have central air conditioning, a fireplace, a full basement and a garage. The homes range in size from 1,770 to 2,600 square feet of living area and have improvement assessments ranging from \$41,117 to \$73,048 or from \$20.00 to \$28.10 per square foot of living area. The subject property has an improvement assessment of \$61,078 or \$26.51 per square foot of living area.

The appellant used the same three comparables to dispute the subject's land assessment. The comparables were situated on lots ranging in size from 0.94 acres to 3.0 acres of land area. They have land assessments ranging from \$7,791 to \$8,833 or from \$2,944.33 to \$8,288.30 per acre of land area. The subject is situated on 3.0 acres of land and has a land assessment of \$8,833 or \$2,944.33 per acre of land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$69,911 was disclosed. In support of the subject's assessment, the board of review submitted a brief, a parcel information report, photographs, a map, a grid analysis detailing nine suggested comparable properties and property record cards for the subject property, along with a grid analysis for the appellant's comparables. The board of review representative testified the comparables utilized are one-story style dwellings in rural settings due to the lack of similar sized split-level style dwellings to compare to the subject in rural Stephenson County. The board of review considered one-story dwellings more similar to split-level dwellings than two-story dwellings. The board of review also indicated the comparables are located in four rural townships that are located adjacent to the city of Freeport and have similar overall tax rates, convenience to shopping, employment and education. The comparables are one-story ranch style frame dwellings built from 1977 to 1994. They have central air conditioning and full basements. Six of the homes have at least one fireplace. The homes have garages ranging from 528 to 1,206 square feet of building area. They range in size from 1,760 to 2,543 square feet of living area and have improvement assessments ranging from \$40,702 to \$69,078 or from \$20.92 to \$33.21 per square foot of living area. Based on this evidence, the board of review requested confirmation of its assessment.

The board of review used the same comparables to support the subject's land assessment. The comparables were situated on lots ranging from .96 acres to 3.68 acres and had land assessments

¹ The board of review presented data disputing the property characteristics submitted by the appellant in his grid analysis.

ranging from \$5,060 to \$9,740 or from \$2,646.74 to \$7,337.61 per acre of land area.

In rebuttal, the appellant argued all the board of review's comparables were ranch style homes, unlike the subject, but acknowledged he also used two ranch style dwellings as comparables.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as the basis of the appeal. 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 assessments 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 with respect to the subject's improvement assessment.

The Board finds neither party submitted similar split-level style dwellings for comparison to the subject due to lack of availability in Stephenson County. Eleven of the twelve suggested comparables submitted by the parties are ranch style properties. Nine of these comparables are considerably newer in age when compared to the subject. Additionally, comparable 2 submitted by the appellant is a two-story style dwelling. The Board finds none of the comparables are truly similar to the subject property, however, the Board finds ranch style dwellings are more similar to the subject's split-level design than are two-story dwellings. Two of the ranch style dwellings submitted by the board of review were located within the subject's Silver Creek Township. The board of review representative stated at hearing that these two comparables were most representative of the subject in age and location. These two comparables had improvement assessments of \$20.92 and \$23.13, respectively, per square foot of living area. The subject has an improvement assessment of \$61,078 or \$26.51 per square foot of living area, which is above the range established by the most similar comparables contained in this record on a per square foot basis. After considering adjustments to these comparables for differences when compared to the subject for such things as size and additional amenities, the Board finds the subject's improvement assessment is not supported and a reduction is warranted.

The Board further finds the appellant's own evidence depicts land assessments in close proximity to the subject ranged from \$2,944.33 to \$8,288.30 per acre of land. The subject's land assessment of \$2,944.33 per acre of land area is at the low end

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of this range and is supported by the appellant's own evidence.
No reduction in the subject's land assessment is warranted.

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

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: February 23, 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.