



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

APPELLANT: Norman Kuhlemeier  
DOCKET NO.: 06-02729.001-R-1  
PARCEL NO.: 02-17-14-200-005

The parties of record before the Property Tax Appeal Board are Norman Kuhlemeier, the appellant; and the Stephenson County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$ 8,350  
**IMPR.:** \$ 0  
**TOTAL:** \$ 8,350

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3.9 acre lot located in Stephenson County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land assessment as the basis of the appeal. In support of this claim, the appellant submitted aerial photographs and property information sheets for 18 suggested land comparables.

The comparables range in size from 2.5 to 89.92 acres and have land assessments ranging from \$38 to \$22,567 or from \$3.92 to \$3,366.00 per acre. Property information sheets indicate 13 of the comparables receive preferential farmland assessments. The subject property has a land assessment of \$8,350 or \$2,141 per acre. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$8,350 was disclosed.

The board of review first argued 13 of the appellant's comparables receive preferential farmland assessments due to their agricultural use or enrollment in a forestry management program. In addition, the board of review argued 11 comparables are considerably larger in size than the subject and three comparables are used as a campground, unlike the subject.

In support of the subject's land assessment, the board of review submitted aerial photographs and property information sheets for 34 suggested land comparables. None of the comparables receive farmland classifications and assessments. The comparables range in size from .33 to 12.55 acres and have land assessments ranging from \$700 to \$22,567 or from \$1,703 to \$7,666 per acre. The subject property has a land assessment of \$8,350 or \$2,141 per acre. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

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 Board further finds no reduction in the subject's land assessment is warranted.

The appellant's assessment complaint was based on 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 not overcome this burden.

The parties submitted 52 suggested land comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to 16 of the 18 comparables submitted by the appellant. Thirteen suggested comparables received preferential farmland assessments due to their agricultural use or enrollment in a forestry management plan, unlike the subject. (35 ILCS 200/10-110 et. al.). Notwithstanding the different classification of the comparables for assessment purposes, 14 comparables submitted by the appellant are considerably larger in size when compared to the subject. The Board also gave less weight to 17 of the 34 comparables submitted by the board of review due to their smaller or larger land sizes when compared to the subject.

The Property Tax Appeal Board finds 19 comparables submitted by the parties are most similar to the subject in size and location. They contain from 2.00 to 5.13 acres of land area and have land

assessments ranging from \$7,333 to \$12,673 or from \$2,292 to \$3,366 per acre. The subject property has a land assessment of \$8,350 or \$2,141 per acre, which falls below the range established by the most similar land comparables on a per acre basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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

*Shawn R. 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.