

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald & Carol Rick
DOCKET NO.: 07-00106.001-R-1
PARCEL NO.: 14-09-19-100-012

The parties of record before the Property Tax Appeal Board are Ronald and Carol Rick, the appellants; and the Lee County Board of Review.

The subject property consists of a 25.52 acre parcel improved with a 1.5-story single family dwelling of frame construction with 2,151 square feet of living area constructed in 1990. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace, a two-car attached garage and an outbuilding. The subject has a 2.09 acre homesite and 23.53 acres of farmland. The property is located in Nachusa Township, Lee County.

The appellant, Ronald Rick, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the dwelling improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables composed of three 1-story dwellings, one 1.5-story dwelling and one 2-story dwelling. The dwellings were constructed from 1990 to 2006 and ranged in size from 1,773 to 2,268 square feet of living area. Each comparable had a basement, four comparables had central air conditioning, three comparables had a fireplace and each comparable had an attached garage ranging in size from 576 to 992 square feet. The appellant's analysis indicated that the comparables had improvement assessments ranging from \$50,074 to \$74,501 or from \$27 to \$32 per square foot, rounded. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$50,000.

At the hearing the appellant testified that the subject's 2008 improvement assessment was reduced to \$61,939. In support of this testimony the appellant referenced the 2009 tax bill that disclosed the 2008 assessment.

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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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

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|------------|--------|
| F/LAND: \$ | 4,408 |
| LAND: \$ | 6,108 |
| IMPR.: \$ | 61,939 |
| O/BLDG: \$ | 300 |
| TOTAL: \$ | 72,755 |

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment totaling \$82,768 was disclosed. The subject dwelling had an assessment of \$71,880 or \$33.42 per square foot of living area. The board of review analyzed the appellant's comparables after application of the supervisor of assessments' equalization factor and contends these assessments demonstrate the subject is being equitably assessed. The comparables had improvement assessments ranging from \$51,576 to \$76,736 or from \$28.00 to \$33.83 per square foot of living area. The board of review testified that comparable number 4 was most similar to the subject dwelling. This comparable was improved with a 1.5-story dwelling constructed in 1991 with 2,160 square feet of living area. The comparable has an improvement assessment of \$72,232 or \$33.44 per square foot of living area.

At the hearing the Lee County Chief County Assessment Officer explained that in 2008 the subject's improvement assessment was reduced based on a revaluation project in Lee County. She testified that Lee County has been in the process for the last seven or eight years of computerizing the property record cards, which was completed in 2007. The county then began a process of a systematic revaluing of parts of the county. The appellants' area was revalued in 2008 using the computer software program. She explained that 2007 was a general assessment period but in 2008 the county was divided into four assessment districts. The witness testified, however, the area where the subject is located was not part of a new quadrennial reassessment in 2008. The witness did not believe the subject's assessment should be reduced due to the revaluation because the comparables demonstrate the subject's assessment is equitable. Additionally, by reducing the subject's improvement assessment to that reflected in 2008 would create more inequity. She explained that the county does not have the time and the resources of revaluing the entire county at one time.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence and testimony in the record.

The appellants contend assessment inequity with respect to the dwelling as the basis of the appeal. 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. The Board finds the assessment data submitted by the appellants does not demonstrate assessment inequity.

The appellants submitted information on five comparables to demonstrate assessment inequity. The board of review also utilized these comparables but corrected the assessments to reflect the supervisor of assessments application of an

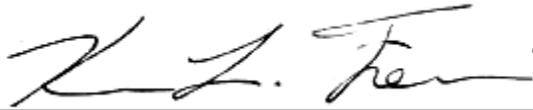
equalization factor. Of the comparables submitted by the appellants, the Board finds only one comparable is similar to the subject in style. Appellants' comparable 4 is improved with a 1.5-story dwelling constructed in 1991 with 2,160 square feet of living area. This comparable has a basement, fireplace, central air conditioning and a 992 square foot attached garage. The comparable has an improvement assessment of \$72,232 or \$33.44 per square foot of living area. The subject dwelling has an assessment of \$71,880 or \$33.42 per square foot of living area, which is slightly lower than the most similar comparable in the record. Using the assessment information provided by the parties demonstrates the subject dwelling was not inequitably assessed in 2007.

The Board finds, however, the testimony at the hearing disclosed that the subject's 2008 improvement assessment was reduced to \$61,939 due to a revaluation project by Lee County assessment officials. The Board finds that a substantial reduction in the assessment of the subject dwelling by the Lee County Assessment officials in the subsequent year due to a revaluation is an acknowledgement that the 2007 assessment was excessive. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951, 35 Ill.Dec. 1 (1st Dist. 1979). Based on this record, the Board finds a reduction to the subject's improvement assessment to that established in 2008 is appropriate.

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.



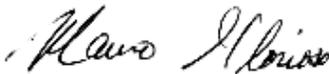
Chairman



Member



Member



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: June 19, 2009



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.