



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

APPELLANT: Carol B. Bowser
DOCKET NO.: 07-01289.001-F-1
PARCEL NO.: 05-17-32-200-006

The parties of record before the Property Tax Appeal Board are Carol B. Bowser, the appellant; and the Lee County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds an increase 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:

F/Land:	\$357
Homesite:	\$5,387
Residence:	\$38,010
Outbuildings:	\$266
TOTAL:	\$44,020

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5.98 acre parcel improved with a two-story frame single family dwelling with 1,718 square feet of living area. The subject property is also improved with a detached garage with 1,728 square feet, a barn, two sheds and a corn crib. The property is located in West Brooklyn, Brooklyn Township, Lee County.

The appellant and her husband, Bob Bowser, appeared before the Property Tax Appeal Board contending the subject property was entitled to an agricultural classification and a farmland assessment. In support of this argument the appellant submitted a written narrative explaining the subject property had been used as a pasture to board horses in excess of two years and a portion of the subject is an orchard which has been harvested for 4 years. The appellant provided photographs of the subject property including the horse stalls, the barn, corn crib, a shed, the pasture, a horse and orchard. Based on this evidence the appellant requested the subject be classified and assessed as a farm.

During the hearing the appellant was questioned about the construction of the detached, three-car garage. The appellant and her husband explained the garage was constructed over the foundation of a previously existing shed. Mr. Bowser testified the original building was approximately 12 feet deep (wide) and approximately 30 feet long. The new garage measures 54 feet by 32 feet resulting in 1,728 square feet of building area. The appellant indicated that they did not take out a building permit during construction but the township assessor observed the construction of the garage. Mr. Bowser testified the original shed was actually torn down but part of the foundation was left. Mr. Bowser testified additional concrete was added for the foundation. Mr. Bowser testified that someone else did the concrete work but he is a union carpenter and actually built the garage. He testified the materials cost \$17,000 or \$18,000 to build the garage. That cost did not include any value associated with his labor. He also indicated the garage was completed in 2005.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$43,494 was disclosed. The board of review indicated in its written submission and at the hearing that it would stipulate to classifying and assessing the subject as a farm. However, the Chief County Assessment Officer (CCAO) testified the three-car garage was not on the assessment rolls in 2007. Upon inspection of the property for the appeal the CCAO testified she discovered the three-car garage that was not listed. The CCAO testified the original assessment of the subject property did not include the garage structure but did include a crib, shed and barn that were valued at \$600. The witness testified the value of the garage was added as part of the proposed stipulation to assess the subject as a farm. The CCAO testified the garage was described as having 1,600 square feet based on measurements using aerial photography. The garage was valued at a cost new of \$24,832 and the garage was depreciated \$2,955.24 resulting in a depreciated value of \$21,876.76. Based on this evidence the board of review proposed a total assessment of the subject of \$44,020, which was derived after classifying the subject as a farm and including the three-car detached garage.

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 the evidence in the record supports an increase in the assessment of the subject property.

The appellant initiated the appeal contending the subject property was entitled to an agricultural classification and a farmland assessment. The board of review agreed the subject should receive the farmland assessment but argued that the value of the three-car detached garage should be added to the assessment. The evidence disclosed that a three-car garage was constructed on the subject property during 2005 but was not being

assessed as of January 1, 2007. The CCAO testified the detached garage was discovered during her inspection of the subject property and subsequently valued. Testimony by Mr. Bowser was that the garage cost \$17,000 to \$18,000, excluding the costs or value attributed to his labor in constructing the garage. The evidence disclosed, for assessment purposes, the garage was valued at a cost new of \$24,832 and the garage was depreciated \$2,955.24 resulting in a depreciated value of \$21,876.76. The Board finds the depreciated value of the garage is supported by the testimony of Mr. Bowser and the appellant did not submit any evidence otherwise challenging the assessment of the three-car detached garage.

Based on this record, the Property Tax Appeal Board finds the assessment of the subject property commensurate with the board of review's proposal 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.

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: October 22, 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.