

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David & Mary Stumpenhorst
DOCKET NO.: 07-01898.001-R-1
PARCEL NO.: 21-12-28-300-006

The parties of record before the Property Tax Appeal Board are David and Mary Stumpenhorst, the appellants; and the Lee County Board of Review.

The subject property consists of a 19.94 acre parcel improved with a one-story dwelling of brick construction with 1,698 square feet of living area that was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning and a two-car attached garage. Other improvements include a 1,008 square foot shed. The property is located in Willow Creek Township, Lee County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted photographs, descriptions and assessment information on six comparables located from four to eight miles from the subject property. The comparables are improved with one-story dwellings of frame or brick construction that ranged in size from 1,466 to 1,920 square feet. The dwellings ranged in age from 1 to 44 years old. Each comparable has a basement, four comparables have central air conditioning and each had a two-car attached garage. Three of the comparables were also described as having one or two sheds. The comparables had improvement assessments ranging from \$46,786 to \$55,968 or from \$24.39 to \$31.91 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$54,272 or \$31.96 per square foot of living area.

Under questioning the appellant, David Stumpenhorst, testified that the detached shed was constructed in 2001 and had vinyl siding with a concrete floor.

(Continued on Next Page)

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

F/LAND: \$	1,240
LAND: \$	6,438
IMPR.: \$	65,743
TOTAL: \$	73,421

Subject only to the State multiplier as applicable.

PTAB/smw/07-01898/6-09

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$73,421 was disclosed. The subject has an improvement assessment of \$65,743 or \$38.72 per square foot of living area.

In rebuttal, the board of review's representative testified that the appellants' comparables 1 through 4 were inferior to the subject being of frame construction while comparables 5 and 6 were much older than the subject being 40 and 44 years old, respectively. The board of review's witness also noted the appellants' comparable 5 had an improvement assessment of \$48,699 or \$28.99 per square foot of living area.

To demonstrate the subject was equitably assessed the board of review submitted photographs, descriptions and assessment information on eight comparables. The comparables were improved with one-story dwellings of brick or brick and vinyl exterior construction. The comparables ranged in size from 1,516 to 2,118 square feet of living area and were constructed from 1988 to 2006. Each comparable had a basement, seven comparables had central air conditioning, four comparables had a fireplace, and six comparables had attached garages ranging in size from 600 to 834 square feet. Four comparables were also described as having additional buildings. These properties had improvement assessments that ranged from \$60,676 to \$77,565 or from \$29.83 to \$46.03 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity 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. After an analysis of the assessment data the Board finds a reduction is not warranted.

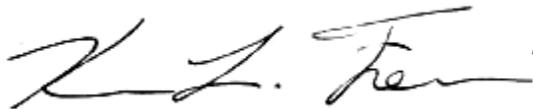
The parties submitted assessment information on 14 comparables. The Board finds appellants' comparables 1 and 2 and the board of review comparables 1, 4, 5, 7 and 8 were most similar to the subject in age. These comparables were improved with one-story dwellings of frame, brick or brick and vinyl exterior construction. The dwellings ranged in size from 1,466 to 2,118 square feet of living area. The appellants' comparables 1 and 2 were inferior to the subject being of frame construction and one had no additional building similar to the subject. The board of review comparables 1 and 4 had no additional building and

comparable 8 had no attached garage, making these comparables inferior to the subject. In reviewing the assessment data presented by the parties, there was no itemization of the market values and resulting assessments that were attributed to the additional building improvements on the respective properties. By not having this additional information, this prevents the Property Tax Appeal Board from performing a more meaningful analysis of the assessments for the dwellings located on the subject and the comparable properties. The Board finds the evidence presented by the parties simply did not allow for any adjustment or deduction to be made to the improvement assessments for the subject and the comparable properties to account for the assessments attributed to the additional buildings on the respective properties. Nevertheless, the Board finds the most similar comparables had improvement assessments ranging from \$46,786 to \$77,140 or from \$29.83 to \$46.03 per square foot of living area. The subject has an improvement assessment of \$65,743 or \$38.72 per square foot of living area, which is within the range established by the most similar comparables. After considering adjustments and the differences in these comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.



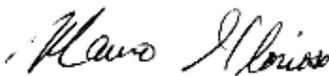
Chairman



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.