



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

APPELLANT: Kristie Fumagalli  
DOCKET NO.: 07-03051.001-R-1  
PARCEL NO.: 11-03-428-010

The parties of record before the Property Tax Appeal Board are Kristie Fumagalli, the appellant, by attorney James J. Blake of Blake Law Office, Galesburg, Illinois; and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$50,535  
**IMPR.:** \$70,950  
**TOTAL:** \$121,485

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 10,107 square foot lake front residential lot that is improved with a single-family dwelling. The subject property is located in Persifer Township, Knox County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land as the basis of the appeal. The subject's improvement assessment was not contested. In support of this claim, the appellant submitted an aerial photograph and a land assessment analysis of three comparables located in close proximity to the subject. The comparables range in size from 8,937 to 20,231 square feet of land area and have land assessments ranging from \$50,000 to \$58,330 or from \$2.48 to \$6.53 per square foot of land area. The subject property has a land assessment of \$100,000 or \$9.89 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.40(a)).

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 a reduction in the subject's land assessment is warranted.

The appellant argued 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 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 overcome this burden.

The appellant submitted land assessment information on three suggested comparables for the Board's consideration. The Board gave less weight to comparable 2 due to its considerably larger land size when compared to the subject. The Board finds the two remaining comparables are similar to the subject in size and location. These two comparables have land assessments of \$58,330 or \$4.08 and \$6.53 per square foot of land area. The subject property has a land assessment of \$100,000 or \$9.89 per square foot of land area, which falls well above within the range established by the most similar land comparables in this record. 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 assessment is excessive and a 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 M. Louie*

Member

*Shawn R. Lerski*

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.