



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

APPELLANT: Scott & Jennifer Bauknecht  
DOCKET NO.: 07-04110.001-R-1  
PARCEL NO.: 14-25-101-016

The parties of record before the Property Tax Appeal Board are Scott & Jennifer Bauknecht, the appellants, and the Livingston 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 Livingston County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$20,860  
IMPR: \$154,121  
TOTAL: \$174,981**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property of approximately 3.00-acres has been improved with a two-story<sup>1</sup> brick and frame single-family dwelling containing 5,007 square feet of living area.<sup>2</sup> The dwelling was constructed in 2006 and features a 2,500 square foot unfinished basement, central air conditioning, three fireplaces, and a three-car garage of 1,216 square feet of building area. The property is located in Pontiac, Rooks Creek Township, Livingston County.

The appellants appeared before the Property Tax Appeal Board arguing both lack of uniformity as to both the land and

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<sup>1</sup> The schematic drawing indicates a part one-story and part two-story dwelling, but the assessing officials referred to it as two-story.

<sup>2</sup> The appellants' evidence indicated the subject dwelling contains 4,980 square feet of living area. After a discussion with the Hearing Officer and a review of the board of review's property record card with schematic drawing, appellant Scott Bauknecht stipulated on the record to the assessor's size determination.

improvement assessments of the subject and that the fair market value of the subject was not accurately reflected in its assessed value. In support of these arguments, the appellants presented a single-page grid analysis of ten suggested comparable properties, four of which also had sales information. In addition, the appellants submitted a two-page brief along with applicable property record card and assessor website data for the comparables.

In the brief and on the grid, the appellants included comments regarding the subject and the comparables. Among the comments, the appellants noted the subject property is new construction having been completed March 1, 2006. The subject property has "no services" such as curb and gutter due to its more rural or country setting. The property also has well and septic service as compared to comparables #1, #4 and #6 which have "city services." The appellants argued that the "best" comparable dwellings were comparables #2, #3 and #5. Appellants also wrote that while comparables #1 through #6 were similar homes, the appellants contend comparables #1, #4 and #6 are under-assessed and should not be used in calculating the subject's assessment.

The ten comparables were located from about 300 feet to 15-miles from the subject property. At hearing, the appellants specified that all the comparables should be examined for equity and market value purposes, but as to the land inequity argument, the appellants were relying upon comparables #7 through #10 which were located in the subject's subdivision. As to the land inequity argument, these latter comparables located within ½-mile of the subject range in size from 2.25 to 12-acres. In the comments, appellants noted that comparables #7, #8 and #10 are wooded lots, with #7 and #10 also having creeks. These properties have land assessments ranging from \$12,847 to \$25,099 or from \$2,086 to \$5,710 per acre of land. The subject has a land assessment of \$20,860 or \$6,953 per acre of land. On the basis of the foregoing evidence, the appellants requested a reduction in the subject's land assessment to \$15,963 which would reflect a land assessment of \$5,321 per acre.

As to the improvement inequity argument, the ten comparable dwellings were described as three, one-story, four, two-story, and three, two-story with attic dwellings of frame, brick, frame and masonry, or stone and masonry exterior construction. The comparables range in age from 4 to 80 years old and contain from 2,449 to 6,105 square feet of living area. Nine comparables have basements ranging in size from 1,000 to 3,758 square feet of building area; two of which have finished areas of 800 and 1,518 square feet, respectively. The comparables have central air conditioning and garages ranging in size from 480 to 1,053 square feet of building area with one comparable having a second three-car garage of 1,080 square feet. Nine of the comparables have one or three fireplaces. The three dwellings with attics have attic finished areas ranging in size from 311 to 1,317 square feet. One comparable has a sunroom, four comparables have shed(s), farm buildings or a pole building, and one comparable

has a pool. These comparables have improvement assessments ranging from \$51,449 to \$123,780 or from \$13.37 to \$31.16 per square foot living area. The subject has an improvement assessment of \$154,121 or \$30.78 per square foot of above-ground living area. On the basis of this evidence, the appellants requested a reduction in the subject's improvement assessment to \$137,987 or \$27.56 per square foot of living area.

In support of the overvaluation argument, the appellants provided dates of sale and sale prices for comparables #1, #4, #6 and #10. These properties sold between September 2000 and March 2006 for prices ranging from \$115,000 to \$335,000 or from \$29.88 to \$89.14 per square foot of living area including land.<sup>3</sup> As stated on the appeal petition, the total assessment reduction for the subject property to \$153,950 reflects an estimated market value of approximately \$461,850 or \$92.24 per square foot of living area including land. In closing his case-in-chief, appellant Scott Bauknecht stated he thought the subject dwelling could be sold for between \$450,000 and \$475,000.

On cross-examination, appellant Scott Bauknecht clarified that the estimated value of the subject stated above was as of January 1, 2007. As to the land inequity argument, while appellant acknowledged that three of the four suggested comparables were substantially larger than the subject parcel, appellant testified that all three of those larger properties were wooded.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$174,981 was disclosed. Based on the assessment, the subject property has an estimated market value of \$524,838 or \$104.82 per square foot of living area including land based on the 2007 three-year median level of assessments in Livingston County of 33.34% as determined by the Illinois Department of Revenue. In support of the subject's land and improvement assessments, the board of review presented multiple grids and memos outlining various portions of the evidence along with a written response to the appellants' evidence.

As to the subject property and appellants' evidence, the board of review described the subject property as two lots within Richwood Estates Subdivision, a rural subdivision with paved road(s) and street lighting. The two subject lots were purchased in 2002 for \$64,000, whereas the 2007 land assessment of \$20,860 reflects a market value of approximately \$62,580. The board of review also pointed out differences between the subject and the appellants' comparables: Comparable #1 is much older; comparable #2 is primarily frame exterior construction; comparable #4 is older, slightly smaller and located on a private drive; and comparable #6 was originally built in 1905 and is frame exterior

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<sup>3</sup> At hearing, appellants mentioned that comparable #9 (2,649 square feet of living area) had sold in "Summer" 2009, but there was no exactitude expressed in the sale price being either \$278,000 or \$290,000.

construction. The board of review also noted that appellants' comparables #3 and #5 are the board of review's comparables #4 and #1, respectively. As to the appellants' overvaluation argument, the board of review asserted that the comparables are dissimilar to the subject and/or have dated sales information which would not be a valid indicator of the subject's estimated market value as of the assessment date.

As to the land inequity argument, the board of review reports that appellants' comparables #7 and #8 were assessed at \$6,953 per acre for the first three acres with excess area acreage being assessed at \$800 to \$900 per acre. Appellants' comparable #9, located along Route 116, is an inferior lot for location and trees making for its lower per-acre land assessment. Likewise, appellants' comparable #10 at 12-acres differs in size and location from the subject resulting in a lower per-acre land assessment.

In support of the subject's land assessment, the board of review submitted a grid analysis of four suggested vacant comparable parcels located either across the road or northwest of the subject, but within the Richwood Estates Subdivision. The board of review reported that the lowest per-acre land assessments are for lots with the fewest trees and located nearest to the State Highway, namely, land comparable #3.<sup>4</sup> These four land comparables range in size from 1.55 to 5.04-acres and have land assessments ranging from \$10,777 to \$35,045 or from \$5,710 to \$6,953 per acre. The board of review also reports that each of these properties sold between August 2002 and January 2006 for prices ranging from \$34,500 to \$123,165 or from \$15,333 to \$24,438 per acre. The subject's land assessment reflects a market value of approximately \$62,580 or \$20,860 per acre.

As to the improvement inequity argument, the board of review's 2-page grid analysis consists of seven comparables. At hearing, however, the board of review removed comparable #6 from consideration due to its one-story design being dissimilar. The remaining six board of review equity comparables, including the two already described by the appellants, were located from 4 to 30-miles from the subject property. The comparables were one, one-story with attic, one, one and one-half-story, and four, two-story brick dwellings that were built between 1987 and 2003. The comparables contain from 4,067 to 6,873 square feet of living area. Five comparables have basements ranging in size from 1,895 to 4,173 square feet of building area, one of which has 1,518 square feet of finished area. Each comparable has central air conditioning, one, three or four fireplaces, and garages ranging in size from 638 to 1,429 square feet of building area. Additional amenities include a dog run for comparable #3 and a swimming pool for comparable #7. The comparables have improvement assessments ranging from \$123,780 to \$200,757 or from \$29.13 to \$35.62 per square foot of living area.

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<sup>4</sup> This was also identified as appellants' comparable #9.

As to the purported overvaluation of the property, the board of review presented the April 2006 sale price of its' equity comparable #2. This property sold for \$690,000 or \$115.38 per square foot of living area, including land.

Based on the foregoing data, the board of review requested confirmation of the subject's land and improvement assessments both on grounds of equity and market value.

On cross-examination, the board of review representative asserted that all six comparables presented in its two-page grid analysis were similar to the subject property. The board of review representative agreed that comparables #2 and #3 are located on a golf course with curb and gutter along with city services. Likewise, comparables #5 and #7 in Dwight have city services. In questioning, appellants pointed out that #2 and #3 were one-story or one and one-half-story dwellings different from the subject. Appellants questioned the sale price of board of review comparable #2, but had not submitted any rebuttal data to dispute the \$690,000 sale price as reported on the property record card attached to the board of review's evidence.

As to the land assessment methodology, the representative testified that the lower per-acre land assessment of board of review comparable #3 was due to the nature of the land, lacking trees like the subject and board of review land comparables #1 and #2. When appellants questioned the lower per-acre land assessments of appellants' wooded comparables #7, #8 and #10, the board of review representative explained that analysis of sales data reveals that large properties like these (over 7 and 12-acres each) reflect the willingness of buyers to pay only so much for land, regardless of size, where the remainder is deemed 'excess acreage.'

In written rebuttal, the appellants submitted two appraisals of the subject property. The appraisals were prepared by Scott Rolf of Mid-Illini Appraisal Services. In those documents, the appraiser set forth opinions of value as of November 11, 2007 and December 30, 2008, respectively, for the subject property of \$510,000 and \$476,000. The appraiser prepared the first report on November 21, 2007 and prepared the second report on April 8, 2009.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds based on the evidence presented that no reduction in the subject's assessment is warranted.

As an initial matter, pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of

new evidence such as an appraisal or newly discovered comparable properties. [Emphasis added.] (86 Ill.Admin.Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the appraisal(s) submitted by the appellants in conjunction with their rebuttal argument other than to note that the value of the subject property according to the appraiser as of November 2007, eleven months after the valuation date at issue in this appeal, was \$510,000,<sup>5</sup> which is substantially higher than the claim(s) made by the appellants.

One of the appellants' arguments was unequal treatment in the assessment process regarding both the land and improvement assessments of the subject property. 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 appellants have not overcome this burden as to either the land assessment or the improvement assessment.

Regarding the land inequity contention, the Board finds the parties submitted a total of seven different land comparables. The Property Tax Appeal Board has given less weight to appellants' land comparables #7, #8 and #10 due to their substantially larger land areas than the subject property. Likewise, the Board has given less weight to appellants' comparable #9/board of review comparable #3 due to its differing location and fewer trees. Therefore, the Board finds the most similar land comparables on this record are board of review comparables #1, #2 and #4 which range in size from 1.55 to 5.04-acres of vacant land area. These comparables have land

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<sup>5</sup> In the November 2007 appraisal, the appraiser wrote "property values are stable to increasing" and the subject dwelling contains 5,247 square feet of above grade living area. Additional noted amenities for the subject were a walkout basement with basement floor heat, large patio with rail, extra patio, custom trim/cabinets/doors, geo-thermal heat, central vac, heated garage and "thus subject is superior to almost all area homes in terms of size/quality/condition." The appraiser further wrote that "there are No recent sales of homes that are directly competitive with the subject in terms of size/quality." In the addendum, the appraiser further noted "the interior, exterior and amenities of the subject property exceed the expectations of the local market. The overall quality and condition represent an over-improvement for the local market." The appraiser only developed the sales comparison approach to value and analyzed three improved properties located "3 miles ±" from the subject. Each of the comparable sales consisted of less than 1-acre land parcels. The dwellings range in size from 2,376 to 2,773 square feet of living area. The properties sold between July 2006 and October 2007 for prices ranging from \$305,000 to \$349,000; after adjustments for differences, the appraiser found adjusted sale prices for these three properties ranging from \$480,840 to \$512,630.

assessments ranging of \$6,666 or \$6,953 per acre of land area. The subject's land assessment of \$6,953 per acre of land area is within the range of the most similar comparables in terms of size and features presented on this record. Therefore, the Property Tax Appeal Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of fourteen different comparables to support their respective positions before the Board. The Board has given less weight to the appellant's comparables #1, #4, #6, #7, #8, #9 and #10 due to differences in age, size, and/or design (story height). The Board finds the remaining seven comparables presented by both parties were most similar to the subject in terms of age, style, size, exterior construction and/or amenities. These most similar comparables had improvement assessments ranging from \$19.90 to \$35.62 per square foot of living area. The subject's improvement assessment of \$30.78 per square foot of living area falls within this range. Furthermore, given the similarities between the subject's dwelling size and board of review comparable #5, the subject's per-square-foot improvement assessment appears particularly justified. The Board finds that the subject dwelling is substantially newer than board of review comparable #5, but still has a virtually identical per-square-foot improvement assessment. After considering adjustments and the differences in both parties' 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.

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.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the parties submitted a total of five suggested comparable sales for the Board's consideration. The Board has given little weight to appellants' sales #4, #6 and #10 due to differences in age, size and/or design from the subject property. In addition, two of these suggested sales were distant from the valuation date of January 1, 2007 which reduces their validity in supporting a market value for the subject property. The Board finds that appellants' comparable #1 should also be given reduced

weight as this dwelling is 80 years old which is dissimilar from the subject which is 1 year old. Therefore, the only comparable sale presented on this record which is sufficiently close in time to January 1, 2007, consists of a one-story dwelling with an attic and has a crawl-space foundation, board of review comparable #2. This property sold in April 2006 for \$690,000 or \$115.38 per square foot of living area including land. The subject has an estimated market value of \$524,838 or \$104.82 per square foot of living area including land as of January 1, 2007, which is less than the most similar comparable on this record. After considering adjustments to the comparable sales for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and 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 M. Louie*

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: December 23, 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.