



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

APPELLANT: Leann Rub
DOCKET NO.: 07-04111.001-R-1
PARCEL NO.: 05-09-280-009

The parties of record before the Property Tax Appeal Board are Leann Rub, the appellant, by attorney Gary M. Neville in Dwight, 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: \$12,800
IMPR.: \$162,375
TOTAL: \$175,175

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has been improved with a part one-story and part two-story single family dwelling of brick exterior construction that contains 5,259 square feet of living area. The home was built in 1990 and features a full basement, central air conditioning, two fireplaces, and an attached three-car garage of 932 square feet of building area. The property also has a 113 square foot gazebo and is located in Dwight, Dwight Township, Livingston County.

The appellant appeared with counsel before the Property Tax Appeal Board contending unequal treatment in the assessment process as to the improvement assessment; no dispute was raised concerning the land assessment. It was pointed out that this is an owner-occupied residential dwelling.

Appellant Leann Rub was called for testimony indicating that she has resided in the dwelling since she and her husband constructed it in 1990. Moreover, she testified that there have been no modifications to the subject structure since construction so that

the kitchen and baths are as built in 1990. Appellant further testified that she has tried to sell the subject property without success as of the date of hearing.

In support of the inequity argument, the appellant presented a grid analysis with three comparable properties along with black and white photos of the subject and comparable dwellings. The comparables were said to be located from ½ to 1-mile from the subject and were described as a one and one-half story and two, two-story dwellings of brick or brick and frame exterior construction. The dwellings were built between 1904 and 2000 and ranged in size from 3,136 to 5,835 square feet of living area. The comparables feature unfinished basements, one to three fireplaces, and garages ranging in size from 624 to 1,056 square feet of building area. One comparable also has central air conditioning. The comparables have improvement assessments ranging from \$60,955 to \$103,745 or from \$17.37 to \$24.61 per square foot of living area. The subject has an improvement assessment of \$162,375 or \$30.88 per square foot of living area. On the basis of these comparisons, the appellant requested a reduction in the subject's improvement assessment to \$136,734 or \$26.00 per square foot of living area.

On cross-examination, appellant testified that the property was taken off the market within the past week. She was not sure what the last listing price for the property was. Appellant also testified that her comparables #1 and #3 have been remodeled within the last 10 years.

On questioning by the Hearing Officer, appellant testified that her best estimate is that the subject property was first placed on the market in 2005 for in excess of \$900,000.

On re-direct examination, the witness clarified that she has been in comparable #3 which has been remodeled, but has not been inside comparable #1 for a long time. She noted, however, that based on an exterior view comparable #1 has had all new windows installed in the past 10 years.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$175,175 for the subject property was disclosed. In support of the subject's assessment, the board of review presented a two-page grid analysis of six comparable properties along with applicable property record cards and a brief from the Supervisor of Assessments addressing both the equity claim and a rebuttal argument to the appellant's evidence.

In rebuttal, the board of review noted that appellant's comparable #1 was about 60 years older than the subject dwelling and was, therefore, not similar to the subject. Appellant's comparable #2 differed in exterior construction by being brick and frame as compared to the subject's all brick construction. As to appellant's comparable #3, the board of review argued the dwelling was older, having been built in 1904, and was smaller,

having only 3,136 square feet of living area, meaning the dwelling as not sufficiently comparable to the subject for an equity analysis.

As to this equity complaint, the board of review contended that the subject dwelling was unique due to its size and design. Therefore, to find the most similar comparable(s), the board of review asserted it was appropriate to consider similar dwellings throughout Livingston County to determine equity. The board representative noted at hearing that comparables #1 and #2 were in close proximity to the subject in Dwight.

As set forth in the grid analysis, the six comparables presented by the board of review were located from four blocks to 30-miles from the subject dwelling. The comparables consist of one, one-story with attic living area; one, one and one-half-story; and four, part one-story and part two-story dwellings that were built between 1997 and 2006. The dwellings were each of brick exterior construction and ranged in size from 4,067 to 5,987 square feet of living area. Five of the comparables feature basements, two of which have finished areas of 1,518 and 2,998 square feet of living area, respectively. Each comparable has central air conditioning, one to four fireplaces, and a garage ranging in size from 725 to 1,429 square feet of building area. Comparable #2 was also said to have a barn of 1,938 square feet of building area. Comparable #6 also reportedly sold in April 2006 for \$690,000. These six comparables have improvement assessments ranging from \$123,780 to \$183,738 or from \$29.85 to \$35.62 per square foot of living area. Based on its analysis of these properties, the board of review requested confirmation of the subject's improvement assessment.

On cross-examination, counsel for appellant pointed out that comparables #3 through #6 were from 10 to 30 miles from the subject dwelling. The board of review representative reiterated that there are not many 5,000± square foot unique houses within Livingston County and, therefore, in this instance it was appropriate for an equity claim to find similar properties that are distant from the subject for comparison purposes. The representative also noted that two of appellant's comparables, despite any remodeling, were still primarily older houses whereas the board of review's comparables, which were primarily from the late 1990's, was not a significant difference in age to the subject. The representative acknowledged that assessing officials typically do not view the interiors of properties such as appellant's comparables #1 and #3 to examine the remodeling work that has taken place.

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 further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 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 not met this burden.

The parties submitted a total of nine equity comparables to support their respective positions. The Board has given less weight to the appellant's comparables #1 and #3 due to the age of the structures in comparison to the subject dwelling that was built in 1990. The Board finds the remaining seven comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$24.61 to \$35.62 per square foot of living area. The subject's improvement assessment of \$30.88 per square foot of living area is within this range. 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.

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: 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.