



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

APPELLANT: Michael E. Sons
DOCKET NO.: 07-04223.001-R-1
PARCEL NO.: 15-10-01-326-012

The parties of record before the Property Tax Appeal Board are Michael E. Sons, the appellant, and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$50,000
IMPR: \$143,953
TOTAL: \$193,953

Subject only to the State multiplier as applicable.

ANALYSIS

The subject lakefront parcel of 12,900 square feet of land area is improved with a one and one-half-story dwelling of frame and stone exterior construction containing 3,630 square feet of living area. The dwelling is 3 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 860 square feet of building area. The property is located in Lake Summerset, a planned unit development, in Davis, Rock Grove Township, Stephenson County.

The appellant's appeal is based on unequal treatment in the assessment process wherein the appellant disputed both the land and improvement assessments of the subject property. In support of this argument, the appellant submitted a grid analysis of three comparable properties along with a two-page letter, copies of photographs of the comparable dwellings and a parcel map of the subject's subdivision. In the letter in part, appellant argued that the improvement assessment increase on the subject of 17.439% from 2006 to 2007 was inappropriate as was the land assessment increase of 20% for the same period.

The grid analysis describes three comparable properties which are said to be either "10 lots east" or "across lake." The parcels range in size from 14,640 to 18,720 square feet of land area and

have land assessments of \$50,000 each or from \$2.67 to \$3.42 per square foot of land area. The subject has a land assessment of \$50,000 or \$3.88 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction of \$45,834 or \$3.55 per square foot of land area.

As to the improvement inequity argument, the appellant described these parcels as being improved with a two-story and two, one and one-half-story frame or frame and brick dwellings that were 3 or 4 years old. The comparable dwellings range in size from 2,303 to 3,695 square feet of living area. Two of the comparables have full basements, one of which is finished. Each comparable has central air conditioning, one or two fireplaces, and garages ranging in size from 682 to 960 square feet of building area. The comparables have improvement assessments ranging from \$107,761 to \$125,920 or from \$30.00 to \$46.79 per square foot of living area. The subject's improvement assessment is \$143,953 or \$39.66 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$115,238 or \$31.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$193,953 was disclosed. The board of review presented two sets of grid analyses of ten comparable properties along with a letter discussing the evidence. In the letter, the board of review reported the subject dwelling contains 3,630 square feet of living area, however, in the grid data the subject was described as having 3,625 square feet of living area.

Seven comparables in one grid consist of parcels ranging in size from 15,681 to 32,670 square feet of land area. The comparables have land assessments of either \$50,000 or \$66,667 or from \$1.53 to \$3.19 per square foot of land area. Each of these parcels was improved with a one and one-half-story or two-story frame dwelling that was built between 1976 and 2003. The comparables range in size from 2,400 to 3,784 square feet of living area. Features include basements, six of which are finished, central air conditioning, and attached frame garages ranging in size from 552 to 1,180 square feet of building area. Six comparables have from one to three fireplaces. These properties have improvement assessments ranging from \$102,187 to \$155,762 or from \$39.07 to \$49.19 per square foot of living area.

The board of review presented a second grid analysis of three comparables, of which comparable #1 is appellant's comparable #1. These properties have lots ranging in size from 14,810 to 18,730 square feet of land area. Each parcel has a land assessment of \$50,000 or from \$2.67 to \$3.38 per square foot of land area. These three properties are improved with two-story frame dwellings that were built in 1988 or 2003. The dwellings range in size from 3,390 to 3,922 square feet of living area. Each dwelling has a concrete slab foundation, central air conditioning, two fireplaces, and frame garages ranging in size from 462 to 682 square feet of building area. These properties

have improvement assessments ranging from \$105,061 to \$110,849 or from \$26.33 to \$30.00 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant contended that comparables #1 through #3 in the seven-property grid were more elaborate eight to ten room homes with more prime lake locations, dissimilar to the subject's five room dwelling. Moreover, the three comparables in the board of review's second grid which have slab foundations are said to be similar two-story "walkouts" like the subject.¹

The appellant also conceded that land assessments in the subject area of \$50,000 appear to be standard, even though the subject lot is smaller than others.

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 no reductions in the subject's land or improvement assessments are warranted on this record.

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 appellant argued the subject's assessment was inequitable in part because of the percentage increases in its assessment from 2006 to 2007 as to both the land and improvement assessments. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to

¹ Walkout typically refers to the ability to walk out of a basement area, not being able to walk out onto a balcony, porch or deck.

year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the land inequity argument, the appellant conceded in rebuttal that all parcels in the subject's area are assessed at \$50,000, regardless of differences in size, with the one exception of board of review comparable #3 that had a land assessment of \$66,667. Based on the eleven comparables with land assessments of \$50,000 each, the Property Tax Appeal Board finds there is no consistent pattern of land assessment inequity in this record.

As to the improvement argument, the parties presented 12 equity comparables to support their respective positions. The Board has given less weight to appellant's comparables #1 and #2 due to differences in foundation and size, respectively. The Board has also given less weight to all but board of review comparable #2 due to differences in age, size and/or basement finish. The Board finds appellant's comparable #2 and board of review comparable #2 were the most similar properties to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$35.81 and \$40.86 per square foot of living area. The subject's improvement assessment of \$39.66 per square foot of living area is supported by the most similar comparables. 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 P. 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: April 22, 2011

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.