



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

APPELLANT: Bruce Turek
DOCKET NO.: 07-04528.001-R-1
PARCEL NO.: 06-18-177-004

The parties of record before the Property Tax Appeal Board are Bruce Turek, the appellant, and the Boone 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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,564
IMPR: \$156,541
TOTAL: \$175,105

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 1.0922-acres is improved with a two-story single-family dwelling of masonry construction containing 3,904 square feet of living area.¹ The dwelling was constructed in 2002 and features a full, unfinished basement, central air conditioning, four fireplaces, and a four-car attached garage. The property is located in Belvidere, Bonus Township, Boone County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on four sales comparables. The properties were located from 1 to 2-miles (in Belvidere Township) from the subject and ranged in land size from .5785 to 1.62-acres. Each was reported to be improved with two-story masonry single-family dwellings that ranged in age from new to 11 years

¹ While the board of review contended the subject contains 4,319 square feet of living area, it supplied no documentation to support that contention; only page one of the property record card was submitted which lacked any schematic drawing and/or calculation of living area square footage.

old. The comparables were reported to range in size from 2,596 to 3,248 square feet of above-grade living area. Three of the comparables had partial basements, two of which included finished area, central air conditioning, a fireplace and a three and one-half-car garage. The sales occurred between February and December 2006 for prices ranging from \$352,000 to \$387,900 or from \$119.43 to \$132.90 per square foot of above-grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$133,897 or to reflect a market value of approximately \$401,691 or \$102.89 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$175,105 was disclosed. The subject's assessment reflects an estimated market value of \$525,841 or \$134.69 per square foot of living area, land included, using the 2007 three-year median level of assessments for Boone County of 33.30% and a dwelling size of 3,904 square feet of living area.

In response to the appeal, the board of review reports that the purported unfinished nature of the subject's basement was unknown previously to the township assessor; therefore, the assessor "contacted the appellant and requested an onsite inspection to rectify the differences. The appellant refused the on site visit of the assessor as sworn to in the affidavit attached to this brief." Exhibit 3, the 'affidavit' asserts the assessor spoke to Beth Turek in June 2009 about the dwelling's square footage; the assessor asked if an interior inspection could be performed and the taxpayer declined, offering to submit interior pictures instead.

In additional response to the appeal, the board of review contends that the appellant's suggested comparable properties were located in rural residential subdivisions with similar amenities to the subject in Belvidere Township rather than Bonus Township. In a grid analysis of the appellant's comparables, the board of review reports each to be a frame exterior constructed dwelling with brick trim ranging in age from 2 to 13 years old and each having a basement, two of which include finished area.

In support of the subject's value as reflected by its assessment, the board of review presented descriptions and sales data on nine comparable properties located in Caledonia and Belvidere Townships. The comparables consist of two-story frame or masonry dwellings that range in age from new to 12 years old. The dwellings range in size from 2,774 to 3,976 square feet of living area. Each comparable has a basement, five of which include finished area and several of which include a walkout feature; each comparable has central air conditioning, one to three fireplaces, and a garage, one of which is a basement garage. These comparables sold between January 2006 and February 2007 for prices ranging from \$425,000 to \$690,000 or from \$123.24 to \$211.39 per square foot of living area, including land. Based on

this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended there is a "patent difference" between homes located in Bonus Township (where the subject is located) and Belvidere Township including quality of schools, proximity to services and other similar matters.

In addition, in written rebuttal the appellant presented new evidence that the subject's entire second floor and living room are without floor coverings and the property lacks window trim, base trim, interior doors and additional finish work. Appellant further contends the subject is located in an area where, as shown in the assessor's evidence, that the average sale price was \$223,600 and the median sale price was \$201,000, therefore contending the subject property is overvalued since its value will be affected by the value of surrounding homes.

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 assessment is not warranted.

As to the size of the subject dwelling, the Property Tax Appeal Board has declined to accept the board of review's assertion that the dwelling contains 4,319 square feet of living area due to the submission by the board of review of an incomplete property record card for the subject property. Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board mandate the submission of "a copy of the property record card of the subject property." Moreover, that Rule provides:

The property record card should contain, where possible, a schematic drawing of all structural improvements to the land, a completed cost analysis, and an indication of the basis of the land value.

(86 Ill. Admin. Code, Sec. 1910.40(a)). Furthermore, the additional evidence submitted by the board of review confirms that the subject's property record card, like that of the comparables, should consist of two pages, the first of which addresses the assessment data among other things and the second of which sets forth the improvements, sizes, ages, and other details including a schematic drawing. (See property record cards in Exhibits 5 & 6).

Likewise, as to the finished or unfinished nature of the subject's basement, again the lack of the second page of the subject's property record card hampers the analysis of whether the assessing officials did or did not view the basement as being finished. More importantly as to the characteristics of the dwelling, the board of review failed to abide by the requirements of Section 1910.94 with regard to inspecting the subject property under the Board's Official Rules:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

(86 Ill. Admin. Code, Sec. 1910.94(a)). At subsection (b), the Rules states, "[a]ny motion to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner." (86 Ill. Admin. Code, Sec. 1910.94(b)).

Based on the foregoing rule provisions and Exhibit 3 from the board of review, the Property Tax Appeal Board finds that the board of review did not follow the proper procedures to have the board of review's description of the subject dwelling accepted on this record and therefore, the Board has examined the best and unrefuted evidence of the subject dwelling's description which is found to have been presented by the appellant.

In the absence of any descriptive information of the subject dwelling on the property record card, the Board has accepted the appellant's description of the subject dwelling for purposes of this record.

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. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the additional evidence regarding the lack of interior finish of the subject property submitted by appellant in conjunction with his rebuttal argument and which was not previously presented in support of his overvaluation argument.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence

in the record does not support a reduction in the subject's assessment.

The parties submitted a total of thirteen comparable sales for the Board's consideration, none of which were reported to be located in Bonus Township. Due to differences in above-grade living area square footage, the Board has given less weight to appellant's comparables #1, #2 and #4 and board of review comparables #2, #3 and #4. The Board finds the remaining seven comparables submitted by both parties were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between January and December 2006 for prices ranging from \$119.43 to \$211.39 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$525,841 or \$134.69 per square foot of living area, including land, using the three-year median level of assessments for Boone County of 33.30%. The estimated market value of the subject appears further justified by the most similar comparable on the record, board of review comparable #7, which was identical to the subject's above-grade living area square footage, included an unfinished basement, and had a similar garage size, but which was inferior in number of fireplaces.

The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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: April 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.