



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

APPELLANT: Jeffrey and Deanna Berg  
DOCKET NO.: 07-04544.001-R-1  
PARCEL NO.: 29-50-403-004

The parties of record before the Property Tax Appeal Board are Jeffrey and Deanna Berg, the appellants, and the LaSalle 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 LaSalle County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$13,477  
IMPR.: \$74,501  
TOTAL: \$87,978**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 30,000 square feet of land area is improved with a one and one-half-story frame dwelling that was built in 1992. The home contains 2,375 square feet of living area<sup>1</sup> and features a 228 square foot finished attic,<sup>2</sup> a full basement with 1,008 square feet of finished area,<sup>3</sup> central air conditioning, a fireplace, and a 912 square foot garage. The property is also improved with a shed and is located in Seneca, Brookfield Township, LaSalle County.

The appellants appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process with regard to both the land and improvement assessments of the subject property.

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<sup>1</sup> While the appellants reported a dwelling size of 2,306 square feet for the subject, at hearing the appellants agreed that the assessor's reported dwelling size of 2,375 square feet of living area was most likely correct.

<sup>2</sup> Appellants testified a portion of the attic space was dry walled, but had no heat, cooling or ventilation and therefore was not living space.

<sup>3</sup> Appellants contend they did the work themselves and the finish is not high quality, but more of a recreation/weight room area.

At the hearing, the parties were able to come to a resolution as to the land assessment inequity argument. Based on the parties' agreement on the record, the land assessment of the subject property shall be reduced from \$16,877 to \$13,477. Thus, the only remaining issue to be addressed herein shall be the improvement inequity argument.

In support of the improvement inequity argument, the appellants submitted information in a grid analysis along with color photographs of four comparable properties located in close proximity to the subject. The comparables are described as a one and one-half-story and three, two-story frame or frame and masonry dwellings that range in age from 11 to 16 years old. The comparable dwellings are said to range in size from 2,114 to 2,828 square feet of living area. Features include unfinished basements, central air conditioning, one or two fireplaces, and garages ranging in size from 528 to 693 square feet of building area. Two of the comparables also have pools and one comparable has an additional garage and a screened porch. The comparables have improvement assessments ranging from \$62,676 to \$66,638 or from \$23.43 to \$31.52 per square foot of living area. The subject's improvement assessment is \$74,501 or \$31.37 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$63,078 or \$26.56 per square foot of living area based on a dwelling size of 2,375 square feet.

On cross-examination, the board of review noted the appellants used three two-story dwellings which are dissimilar to the subject's one and one-half-story design. The appellants acknowledged that they were not familiar with the differing cost tables for two-story versus one and one-half-story or other styles of dwellings. The appellants noted that their focus in the equity analysis was the recorded living area square footage of the comparables. The board of review also noted that with the corrections to various facets of the appellants' data, the subject's per-square-foot improvement assessment of \$31.37 is within the range of the appellants' comparables which are from \$23.43 to \$38.06 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 \$91,378 was disclosed. The board of review presented a memorandum outlining the evidence including criticisms of the appellants' comparable data and comparables presented by the board of review in support of the subject's assessment.

As to appellants' comparable #1, the board of review reports that its records were in error on the dwelling size. The corrected dwelling size of 1,751 square feet results in an improvement assessment of \$38.06 per square foot of living area, which is higher than the subject's improvement assessment on a per-square-foot basis. With the corrected size, the board of review presented this property as their comparable #1 and further reported that it has a fully finished basement. The board of

review also pointed out that appellants' comparable #2 was a larger two-story dwelling as compared to the subject and the appellants erred in the improvement assessment of comparable #3 which then results in an assessment of \$29.98 per square foot of living area. For appellants' comparable #4, the board of review did not dispute the improvement assessment or size, but did dispute the per-square-foot assessment.<sup>4</sup>

In support of the subject's assessment, the board of review presented a chart with descriptions and assessment information along with property record cards including photographs of three comparable properties, one of which was appellants' comparable #1, but with the corrected dwelling size. Two comparables are located on the subject's street and one comparable is in Marseilles. Each comparable is a one and one-half-story frame or frame and masonry dwelling ranging in age from 8 to 13 years old. The dwellings range in size from 1,751 to 2,839 square feet of living area. Features include full basements, two of which are finished, one or two fireplaces, and two-car or three-car garages ranging in size from 693 to 896 square feet of building area. These properties have improvement assessments ranging from \$66,638 to \$100,669 or from \$35.46 to \$40.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

On cross-examination, the appellants questioned the comparability of board of review comparable #4 which is not located in the subject's subdivision or community.

In answer to a question by the Hearing Officer, the board of review was unable to specify the proximity of board of review comparable #4 to the subject property, but did recognize it as a rural property not in a subdivision like the subject.

In rebuttal, appellants noted that in the last ten years, no home has sold in the subject's subdivision for more than \$260,000.<sup>5</sup>

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 land assessment is warranted based on the parties' agreement. However, a reduction in the subject's improvement assessment is not warranted on this record.

The appellants contend 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

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<sup>4</sup> An improvement assessment of \$62,676 divided by 2,370 square feet of living area results in a per-square-foot improvement assessment of \$26.45, not \$27.30 as reported by the board of review.

<sup>5</sup> The subject's 2007 assessment of \$91,378 reflects a fair market value of approximately \$274,134.

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 met this burden with regard to the improvement assessment inequity claim.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. Analysis of the data reveals that none of the comparables is truly similar to the subject dwelling in most respects. Of the six comparables, only three are similar in design being one and one-half-story dwellings, however, these three homes differ in size from the subject dwelling. Similarly, the appellants presented three two-story dwellings. As a result, none of the comparables was truly similar to the subject dwelling in design, size and features to provide clear and convincing evidence that the improvement was inequitably assessed. However, the Board finds all the comparables had improvement assessments ranging from \$23.43 to \$40.31 per square foot of living area. The subject's improvement assessment of \$31.37 per square foot of living area is within this range and appears to be supported after considering differences in physical and locational attributes.

The cornerstone of uniform assessment is the fair cash value of the property in question. Kankakee County Board of Review, 131 Ill. 2d at 10. The principle of uniformity requires equality in the burden of taxation. Kankakee County Board of Review, 131 Ill. 2d at 20. This requires equality of taxation in proportion to the value of the property taxed. Apex Motor Fuel Co. v. Barnett, 20 Ill. 2d 395, 401 (1960). In the instant appeal, the comparables presented by the parties were not particularly similar to the subject to demonstrate the properties had similar fair cash values. Even though there is a significant range in the assessment levied per square foot of living area, such range does not necessarily reflect a corresponding disparity in the ratio of assessments to market value.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, therefore, a reduction in the improvement assessment is not warranted. However, as noted above, the parties agreed to a reduction in the subject's land assessment and therefore, the Property Tax Appeal Board finds that a reduction in the land assessment is supported 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: January 21, 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.