



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

APPELLANT: Timothy & Elizabeth Jensen  
DOCKET NO.: 08-01261.001-R-1  
PARCEL NO.: 16-10-454-015

The parties of record before the Property Tax Appeal Board are Timothy & Elizabeth Jensen, the appellants, and the Winnebago 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 Winnebago County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$11,820  
**IMPR.:** \$68,440  
**TOTAL:** \$80,260

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 2,014 square feet of living area. The dwelling was built in 2006 and features a full, unfinished basement, central air conditioning, a fireplace, and an attached 852 square foot garage. The property is located in Cherry Valley, Cherry Valley Township, Winnebago County.

The appellant Timothy Jensen appeared before the Property Tax Appeal Board on behalf of the appellants contending unequal treatment in the assessment process with regard to the improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellants submitted information on four comparable properties located within .1-mile of the subject and described as one-story frame dwellings that range in age from 5 to 8 years old. The comparable dwellings range in size from 1,750 to 2,133 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace, and a garage ranging in size from 684 to 796 square feet of building area. The comparables have improvement assessments ranging from \$52,161 to \$67,558 or from \$29.81 to \$31.67 per square foot of living area. The subject's improvement assessment is \$68,440 or \$33.98 per square foot of living area. Based on this evidence, the

appellants requested a reduction in the subject's improvement assessment to \$62,799 or \$31.18 per square foot of living area.

On cross-examination, the board of review pointed out differences in age, living area square footage, number of bathrooms, size of garages, and differences between patios and decks between the subject and the appellants' comparables.

After having been questioned about these differences in the subject and appellants' comparables, appellant maintained that the difference in the subject's improvement assessment as compared to the comparables still did not justify the subject's higher per-square-foot improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$80,260 was disclosed. The board of review also presented a memorandum from the township assessor, a grid analysis reiterating the appellant's comparables along with color photographs of those properties, a grid analysis of eight equity comparables with color photographs, and a grid analysis of six sales comparables with color photographs.<sup>1</sup> The board of review also pointed out that the subject property was purchased in July 2006 for \$244,936 and the subject's 2008 assessment reflects a market value of approximately \$240,780.

At the hearing, the board of review called a deputy township assessor to testify regarding the evidence. The assessor noted that the Marshall & Swift cost manual makes a distinction in square foot costs between decks and patios. In the memorandum, the township assessor contended that while the appellants' comparables were from the same market neighborhood, the comparables "are inferior to the subject" and only appellants' comparable #1 was similar in size.

In support of the subject's assessment, the board of review presented descriptions and assessment information on eight comparable properties located on the same street or in the same neighborhood as the subject. The comparables consist of one-story frame dwellings that were built between 2003 and 2007. The dwellings range in size from 1,902 to 2,055 square feet of living area. Features include full basements, one of which had 1,542 square feet of finished area, central air conditioning, a fireplace, and a garage ranging in size from 792 to 944 square feet of building area. These properties have improvement assessments ranging from \$64,511 to \$73,334 or from \$32.52 to \$35.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

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<sup>1</sup> The Property Tax Appeal Board finds the board of review's submission of market value evidence is non-responsive to the appellants' equity data and the sales data will not be addressed further in this matter.

On cross-examination, the appellant pointed out that board of review comparables #5 through #8 were brand new dwellings which differ from the subject.

After hearing the testimony and reviewing 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/is not warranted.

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 clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparable #3 which has a finished basement not enjoyed by the subject. The Board finds the remaining eleven 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 \$29.81 to \$35.73 per square foot of living area. The subject's improvement assessment of \$33.98 per square foot of living area is within the range established by the most similar comparables. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. 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. Guit*

Chairman

*K. L. Fern*

Member

Member

*Mario Morris*

*William R. Lerbis*

Member

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 3, 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.