



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

APPELLANT: Brad Sassaman
DOCKET NO.: 08-02302.001-R-1
PARCEL NO.: 03-21-179-010

The parties of record before the Property Tax Appeal Board are Brad Sassaman, 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:

F/Land:	\$414
Homesite:	\$36,998
Residence:	\$129,557
Outbuildings:	\$0
TOTAL:	\$166,969

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 10.82-acre parcel consists of 5.6-acres of farmland and a 5.22-acre homesite. The homesite is improved with a one-year old, part two-story and part one-story dwelling of frame construction containing 3,230 square feet of living area. Features of the home include a full unfinished walkout-style basement, a fireplace, and a four-car garage of 1,395 square feet of building area. The property also includes two outbuildings¹ and is located in Caledonia, Caledonia Township, Boone County.

The initial issue that was addressed was the subject's dwelling size. The appellant reported a dwelling size of 2,922 square feet whereas the board of review reported 3,610 square feet. The parties agreed that after a subsequent inspection of the dwelling by the assessor, there was an unfinished bonus room that should not have been included as living area square footage. At hearing, the parties stipulated to the dwelling size as set forth above.

¹ These are not assessed as farm buildings.

The appellant through his wife, Peggy Sassaman, appeared before the Property Tax Appeal Board contending overvaluation of the subject property. In support of the appeal, the appellant submitted information on three comparables. At hearing, Ms. Sassaman argued that the subject's location in a 'small town' was dissimilar to the comparables presented by the board of review which were located in subdivisions in neighboring areas. In this regard, Ms. Sassaman contended that if the subject home were in any of those subdivisions, it would have the value as reported by the assessing officials. However, in its current location, the appellant contends that the subject is overvalued.

The three properties presented by the appellant are located within two blocks of the subject and have parcels ranging in size from .4 to .8-acres of land area. Each is improved with a two-story frame dwelling that ranges in age from 9 to 110 years old. The comparables range in size from 1,681 to 2,516 square feet of living area. Two comparables have air conditioning and two have a fireplace. Each dwelling has a garage or multiple garages. Comparable #1 also features a deck, pool and porch. Appellant further noted that comparables #2 and #3 were remodeled in 1985 and 1999, respectively. The three comparables have improvement assessments ranging from \$48,866 to \$55,036 or from \$21.87 to \$29.07 per square foot of living area. The subject has an improvement assessment of \$40.11 per square foot of living area. The appellant also reported that comparable #1 sold in January 2007 for \$189,000 or \$112.43 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$72,666 or \$22.50 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 \$166,969 was disclosed. The subject's assessment for the homesite and improvements of \$166,555 reflects an estimated market value of \$499,266 or \$154.57 per square foot of living area including land using the 2008 three-year median level of assessments for Boone County of 33.36%.

The board of review presented a three-page memorandum with attachments. The board of review contended "there are no comparables [*sic*] sales or properties to the subject property in the Village of Caledonia." Rather, comparables appropriate to the subject in the township include rural residential properties that are on well and septic, "rural road district" and with county police protection. Except for one, the comparables presented are located in the Belvidere School District.

As to appellant's comparable #1, the board of review contends the dwelling differs from the subject in size, age and complexity of design making it dissimilar to the subject. Furthermore, the other two comparables differ from the subject in age and size.

In support of the subject's assessment, the board of review presented a spreadsheet of five comparable properties located from 2 to 10-miles from the subject. The parcels range in size from .74 to 5-acres of land area. The properties are improved with two, two-story and three, part one-story and part two-story dwellings that range in age from new to 6 years old. The dwellings range in size from 2,124 to 3,015 square feet of living area. Each has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 724 to 1,114 square feet of building area. These comparables have improvement assessments ranging from \$79,873 to \$128,519 or from \$34.36 to \$57.27 per square foot of living area. The properties sold from March to October 2007 for prices ranging from \$305,000 to \$493,076 or from \$116.23 to \$183.11 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 six suggested comparable sales for the Board's consideration. Given the subject dwelling's size of 3,320 square feet of living area, none of the comparables presented were truly similar to the subject dwelling. However, analyzing all size of the properties presented reveals they sold between January and October 2007 for prices ranging from \$112.43 to \$183.11 per square foot of living area including land. The subject's 2008 estimated market value based on its assessment is \$154.57 per square foot of living area including the homesite land. The Board finds the subject's assessment reflects a market value that falls within the range established by all of the comparable sales in the record on a per-square-foot basis. Board of review comparable sale #2 is most similar to the subject in dwelling size, but it lacks the outbuildings enjoyed by the subject, thus the subject's slightly higher per-square foot market value appears to be justified. 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.

Given the record evidence, the Board will also analyze the subject based on equity. 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 eight comparables with assessment data. The Board has given less weight to appellant's comparables #1 and #3 along with board of review comparables #3 and #5 due to differences in dwelling size as compared to the subject. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, style, exterior construction, features and/or age given the unique nature of the properties presented on this record. However, 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 \$21.87 to \$38.64 per square foot of living area. The subject's improvement assessment of \$40.11 per square foot of living area is above this range, but the higher improvement assessment of the subject appears justified given the subject's age, size and additional outbuildings. 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 M. Louie

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: October 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.