



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

APPELLANT: Gene & Linda Foley
DOCKET NO.: 08-02475.001-R-1
PARCEL NO.: 03-30-103-005

The parties of record before the Property Tax Appeal Board are Gene & Linda Foley, the appellants; 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: \$13,333
IMPR.: \$63,342
TOTAL: \$76,675

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one-acre parcel improved with a 21 year-old, two-story style frame dwelling that contains 2,631 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a full unfinished basement. The subject is located in Caledonia, Caledonia Township, Boone County.

The appellants submitted evidence to the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of their inequity argument, the appellants submitted a grid analysis and photographs of three comparable properties located within ½ mile of the subject, but in Winnebago County. The comparables were described as 0.75-acre or 0.80-acre parcels improved with two-story style brick and frame dwellings that are 8 or 18 years old and range in size from 2,408 to 3,170 square feet of living area. Features of the comparables include central air conditioning, a fireplace, three-car garages and full unfinished basements. Two comparables also have outbuildings. These properties have improvement assessments ranging from \$58,155 to \$70,132 or from \$22.12 to \$24.15 per square foot of

living area. The subject has an improvement assessment of \$63,342 or \$24.08 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$55,000 or \$20.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$76,675 was disclosed. In support of the subject's assessment, the board of review submitted a letter, photographs, property record cards and a grid analysis of 13 comparable properties, which are all of the two-story homes in the subject's Heather Highlands subdivision situated in Boone County. The comparables were described as frame dwellings that were built between 1978 and 1991 and range in size from 1,650 to 2,934 square feet of living area. All the comparables have central air conditioning, garages that contain from 483 to 888 square feet of building area and full or partial basements, three of which have finished areas ranging from 865 to 1,299 square feet. Eleven comparables have one or two fireplaces. These properties have improvement assessments ranging from \$45,130 to \$74,533 or from \$24.87 to \$34.07 per square foot of living area. The board of review's letter further asserted that Boone County assessing officials have no jurisdiction over assessments of property in other counties, such as the comparables submitted by the appellants.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 appellants have not met this burden.

The Board finds the parties submitted 16 comparables in support of their respective arguments. The record disclosed the appellants' three comparables were located near the subject and were similar to it in most respects, but were not within the same assessment jurisdiction. The Board gave little weight to these comparables. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2nd Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. Moreover, the Court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other

counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property. Therefore, based on the latter finding in Cherry Bowl, the Property Tax Appeal Board finds the assessments of similar properties located in Winnebago County are not relevant or probative of whether the assessments established by Boone County assessment officials are correct.

The Board finds the board of review's comparables consist of all the two-story homes in Heather Highlands that are located in Boone County. The Board gave less weight to six of these properties because they differed significantly in living area when compared to the subject. The remaining seven comparables were similar to the subject in terms of design, size, location and most features and had improvement assessments ranging from \$24.87 to \$31.12 per square foot of living area. The subject's improvement assessment of \$24.08 per square foot of living area falls below this range. Therefore, the Board finds the evidence in the record does not support a reduction in the subject's assessment.

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 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 parties 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.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is 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 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 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.