



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

APPELLANT: Dave & Cindy Driscoll
DOCKET NO.: 08-03348.001-R-1
PARCEL NO.: 05-01-376-007

The parties of record before the Property Tax Appeal Board are Dave & Cindy Driscoll, the appellants, and the Boone 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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$27,117
IMPR: \$248,457
TOTAL: \$275,574**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject .934-acre parcel is improved with a part two-story and part one-story dwelling of frame and brick construction containing 4,741 square feet of above-ground living area.¹ The dwelling is 8 years old. Features of the home include a full basement of which 1,800 square feet is finished, central air conditioning, a fireplace and a 1,296 square-foot garage. The property also has a 3,032 square foot hangar, all of which is located in Poplar Grove, Belvidere Township, Boone County.

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties and presented a two-page brief addressing the bases of their dispute with both the land and

¹ The property record cards provide "finished area" which includes any basement or below-grade finished area. For purposes of this analysis, living area should only reflect above-grade finished area(s). Therefore, all further references will reflect above-grade finished square footage as presented in the record evidence.

improvement assessments of the subject property. The appellants also asserted that the subject property was re-measured after their initial appeal before the Boone County Board of Review, but after adjustments to the records regarding the dwelling size, no change in the assessment was reflected.² The appellants also reported that the subject property was purchased on October 31, 2006 for \$920,000 or \$194.05 per square foot of living area including land.

As to the land inequity argument, the appellants argued that comparable #1 was nearly identical to the subject in land size and landscaping, but had a lower land assessment. The three comparables presented by the appellants range in size from .927 to 1.32-acres and have land assessments ranging from \$26,914 to \$35,300 or \$0.61 and \$0.67 per square foot of land area. The subject has a land assessment of \$27,117 or \$0.67 per square foot of land area. Based on this evidence, the appellants requested a land assessment reduction to \$26,914 or \$0.66 per square foot of land area which total was identical to the land assessment of the slightly smaller lot of their comparable #1.

These three parcels are improved with part two-story and part one-story brick or frame and brick dwellings that were built between 2000 and 2003. In the brief, the appellants note that the comparables are all "higher grade homes" but are assessed less on a per-square-foot basis than the subject. The appellants assert the comparables are "complete brick" and have more fireplaces than the subject. The comparable dwellings range in size from 4,877 to 6,371 square feet of living area. Features include full basements, one of which has 1,352 square feet of finished area, central air conditioning, two or three fireplaces, and garages ranging in size from 1,158 to 1,400 square feet of building area. Comparables #1 and #2 have hangars of 1,878 and 2,091 square feet of building area, respectively. In addition, comparable #1 features an in-ground swimming pool. These three comparables have improvement assessments ranging from \$194,952 to \$280,872 or from \$39.97 to \$45.84 per square foot of living area. The subject's improvement assessment is \$278,196 or \$58.68 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$248,457 or \$52.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented a three-page letter along with a grid reiterating the appellants' comparables and a two-page grid of seven comparables presented by the board of review in support of the subject's assessment.

² The Notice of Final Decision as issued by the Boone County Board of Review and attached to the instant appeal reflects a total assessment of \$305,313 as issued by the board of review. This final decision was a reduction from the previous total assessment of \$316,332.

The seven comparables are in the subject's subdivision and range in land size from .8534 to 1.3566-acres. These properties have land assessments ranging from \$24,777 to \$36,278 or from \$0.61 to \$0.67 per square foot of land area.

Each parcel was improved with a part two-story and part one-story single-family dwelling of brick or brick and frame exterior construction that was built between 1999 and 2005. The dwellings range in size from 3,374 to 5,503 square feet of living area. Features include full basements, three of which have finished areas ranging in size from 932 to 3,000 square feet. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 868 to 1,730 square feet of building area. Each comparable also features a hangar ranging in size from 2,250 to 3,396 square feet of building area. These properties have improvement assessments ranging from \$146,951 to \$278,249 or from \$36.68 to \$73.33 per square foot of living area.

Based on this evidence, the board of review requested confirmation of both the subject's land and improvement assessments.

In rebuttal, the appellants disputed several of the assertions made by the board of review including the concept that "the larger the home, the lower the price per square foot." Appellants further assert that the comparables have more amenities and a higher grade for their upgrades and quality. Appellants also assert that builders do not employ this purported logic as the price per square foot is based on amenities and quality of materials used. Additionally appellants argue that the assessing officials have ignored the market data which includes compulsory sales in the subject's subdivision. As to the hangar, the appellants contend that the assessing officials previously indicated this amenity was treated like a pool in that it neither added nor detracted value as it was a specialty item. In closing, the appellants reported they "sold this home at a loss this past fall [of 2010]" but did not report the actual sale price.

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 warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments 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). 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 as to the land inequity

argument, but the appellants have met this burden as to the improvement inequity argument.

As to the land inequity argument, the subject has a land assessment of \$0.67 per square foot which is identical to their comparable #1 which they asserted was most similar to the subject, even though the subject is slightly larger than this property. Moreover, the evidence further revealed that properties in excess of 1-acre were assessed at slightly lesser rates on a per-square-foot basis and board of review comparables #6 and #7 which were less than 1-acre like the subject had land assessments of \$0.67 per square foot of land area. Based on this record, the appellants have not established an inequity in the land assessment of the subject property by clear and convincing evidence.

As to the improvement inequity argument, the parties presented ten comparable properties for the Board's consideration. The Property Tax Appeal Board has given less weight to appellants' comparable #1 due to its substantially larger dwelling size. Similarly, due to differences in dwelling size, the Board has given less weight to board of review comparables #3, #5, #6 and #7. The Board finds the remaining five 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 \$39.97 to \$61.46 per square foot of living area. The highest of these comparables, board of review #4, also had the largest area of basement finish at 3,000 square feet, which is almost double the size of the subject's finished basement area. Due to this distinguishing amenity, the Board finds this comparable should be given slightly less weight. Of the remaining four comparables, the subject's improvement assessment of \$58.68 per square foot of living area is above the range established by these four most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment in accordance with the appellants' request 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: June 24, 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.