



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

APPELLANT: Donald & Arline Rudolph  
DOCKET NO.: 08-04760.001-R-1  
PARCEL NO.: 09-14-200-006

The parties of record before the Property Tax Appeal Board are Donald & Arline Rudolph, the appellants; and the LaSalle 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 LaSalle County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 17,212  
**IMPR.:** \$ 52,922  
**TOTAL:** \$ 70,134

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1.35 acre or 58,806 square foot residential lot that is improved with a single family dwelling. The subject parcel is located in Serena Township, LaSalle County, Illinois.

The appellant, Arline Rudolph, appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land assessment. The subject's improvement assessment was not contested. In support of the inequity claim, the appellant submitted property record cards and grid analysis of three land comparables. The comparables are located from 400 to 2,000 feet from the subject property. The appellant reported the comparables contain 87,120 or 108,900 square feet of land area and have land assessments ranging from \$13,254 to \$14,940 or \$.12 or \$.17 per square foot of land area. The subject property has a land assessment of \$17,212 or \$.29 per square foot of land area.

The appellant testified comparables 1 and 2 are not technically located within the subject's subdivision, but are located on the corner from the subject with frontage along 40<sup>th</sup> Road in LaSalle County. The appellant testified she made an error regarding the

land size and assessment of comparable 3, which actually contains 1.72 acres or 74,923 square feet of land area. It has a land assessment of \$21,928 or \$.29 per square foot of land area. The appellant also testified she owns the vacant residential lot located next to the subject parcel. This property is identified in board of review Exhibit 1, which has 1.34 acres or 58,370 square feet of land area with a land assessment of \$14,533 or \$.25 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$14,533.

Under cross-examination, the appellant testified the vacant residential lot located next to the subject parcel is an un-improved vacant lot that does not have well or septic systems. The appellant agreed the subject property is located in a rural county subdivision named "Wind Ridge Subdivision." Properties located within the subject's subdivision are located with frontage along East 229<sup>th</sup> Road, which extends from 40<sup>th</sup> Road.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$70,134 was disclosed. The subject property has a land assessment of \$17,212 or \$12,750 per acre or \$.29 per square foot of land area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, an aerial photograph, a plat map (Exhibit 1) and an analysis (Exhibit 3) of ten improved parcels located in the subject's subdivision.

Linda Kendall, Chief County Assessment Officer, presented the evidence on behalf the board of review. Kendall explained the subject's subdivision is comprised of 15 lots, 11 of which are improved with dwellings. Two are un-improved vacant lots and two lots receive a farmland assessment based upon their use. Kendall explained improved lots within the subject's subdivision are assessed at \$12,750 per acre while vacant unimproved lots are assessed at approximately \$10,845 per acre. The difference in the two per acre assessment amounts is based on a property having well and septic systems. She also explained that although appellants' comparables 1 and 2 are slightly larger than the subject, they have lower land assessments because they are located directly along 40<sup>th</sup> Road, which has more traffic. In addition, the two properties are not part of the subject's subdivision.

Kendal next referred to Exhibit 1, a plat map detailing the sizes and assessments for all 15 lots located in the subject's subdivision. Twelve of parcels range in size from 1.22 to 1.72 acres or from 53,143 to 59,677 square feet of land area, excluding the subject and two farm parcels. These properties have land assessments ranging from \$14,553 to \$21,928 or from \$10,623 to \$12,750 per acre or from \$.24 to \$.29 per square foot of land area. The subject property has a land assessment of \$17,212 or \$12,750 per acre or \$.29 per square foot of land area.

Exhibit 3 indentified 10 improved properties located within the subject's subdivision. These properties range in size from 1.22 to 1.72 acres or from 53,143 to 59,242 square feet of land area and have land assessments ranging from \$15,554 to \$21,928 or \$12,750 per acre or \$.29 per square foot of land area. The subject property has a land assessment of \$17,212 or \$12,750 per acre or \$.29 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In rebuttal, the appellant disputed the use for one farm parcel located in the subject's subdivision. The appellant also argued the assessment for comparables 1 and 2 located along 40<sup>th</sup> Road should be increased due to their larger size or the subject's assessment should be reduced due to its smaller size.

After hearing the testimony 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 no reduction in the subject's assessment is warranted.

The appellants argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellants have not overcome this burden of proof.

The Property Tax Appeal Board finds the parties submitted 16 land comparables for consideration. One comparable was common to both properties. The Board gave less weight to comparables 1 and 2 submitted by the appellant. These properties are larger in size; are not located in the subject's subdivision; and have frontage along busier 40<sup>th</sup> Road, unlike the subject. The Board gave most weight to the ten comparables located within the subject's subdivision that are improved with well and septic systems as well as dwellings, similar to the subject. These properties range in size from 1.22 to 1.72 acres or from 53,143 to 74,923 square feet of land area. They have land assessments ranging from \$15,554 to \$21,928 or \$12,750 per acre or \$.29 per square foot of land area. The subject, which contains 1.35 acres or 58,806 square feet of land area, has a land assessment of \$17,212 or \$12,750 per acre or \$.29 per square foot of land area. The Board finds the subject's land assessment is identical to the most similar land comparables contained in this record on a per acre and per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is well supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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

*Marko M. Louie*

Member

*J. R.*

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 22, 2012

*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.