



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

APPELLANT: Julie Cronauer
DOCKET NO.: 08-04994.001-F-1
PARCEL NO.: 12-19-400-003

The parties of record before the Property Tax Appeal Board are Julie Cronauer, the appellant; and the DeKalb 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 DeKalb County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$1,108
Homesite:	\$15,500
Residence:	\$57,660
Outbuildings:	\$2,465
TOTAL:	\$76,733

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part split level brick dwelling that contains 1,922 square feet of living area. The split-level section of the dwelling has a 698 square foot finished lower level with a concrete slab foundation. The one-story section has a crawl space foundation. The dwelling was originally built in 1974, but was damaged by fire in 1996. The dwelling was repaired/remodeled after the fire. Features of the home include central air conditioning, a fireplace, and a 638 square foot attached garage. The property is also improved with a 1,260 square foot barn and a 336 square foot farm shed. The improvements are situated on a 6.87 acre site. One acre of land is dedicated as a home site with the remaining 5.87 acres used as farmland.

Prior to hearing, the parties stipulated to a farmland assessment of \$1,108; a farm building assessment of \$2,465 and a land/home site assessment of \$15,500. As a result, the only remaining

issue before the Property Tax Appeal Board was whether the subject dwelling was uniformly assessed.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted property record cards, photographs and an equity analysis of six suggested comparables located from 3 to 13 miles from the subject. The comparables are reported to consist of a one story, a one and one-half story and four, two-story style dwellings of frame, brick or brick and frame exterior construction. The dwellings were built from 1870 to 1992. Comparables 1, 2, 5 and 6 were described as having basements ranging in from 1,080 to 1,925 square feet, with "unknown" listed as the amount of finished area. Comparable 3 was listed as having 800 square feet of unfinished basement area with 1,568 square feet of finished basement area. Comparable 4 was described as a "full and crawl" basement. All the comparables have central air conditioning and five comparables have one or two fireplaces. Five comparables have attached garages that range in size from 484 to 1,152 square feet. The appellant indicated comparable 3 was completely remodeled in 2005.

The appellant reported that the dwellings range in size from 1,880 to 4,384 square feet of living area. The dwellings have assessments ranging from \$34,346 to \$84,976 or from \$18.27 to \$25.25 per square foot of living area. The subject dwelling has an improvement assessment of \$65,000 or \$33.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Under questioning, appellant's counsel indicated he calculated the size of comparable 1, which is a one and one-half story dwelling, by multiplying the 1,904 square feet of ground floor area by 2 and adding the 288 one-story addition and a 288 square feet enclosed masonry porch. Using the property record card for comparable 1 with the assistance of the Board's Hearing Officer, the parties stipulated to a dwelling size for comparable 1 of 3,144 square feet of living area, which resulted in a improvement assessment of \$27.03 per square foot of living area. Appellant's counsel used the same methodology described above to calculate the dwelling size for comparable 2, which is also a one and one-half story dwelling. Using the property record card for appellant comparable 2 with the assistance of the Board's Hearing Officer, the parties stipulated to a dwelling size for comparable 2 of 2,888 square feet of living area, which resulted in a improvement assessment of \$25.84 per square foot of living area. Finally, property record cards and photographs submitted by the appellant revealed comparables 4 and 6 are part one and part two-story dwellings rather than strictly two-story dwellings.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$105,000 was disclosed. In response to the appeal, the board of review presented a letter addressing the appeal prepared by the former

chief county assessment officer and the same comparable properties that were submitted by the appellant. The letter noted the subject dwelling as completely remodeled after a fire in 1996 at a cost of \$200,000, including a new brick exterior.

The board of review argued the properties submitted by the appellant are not similar to the subject in design or age and should not be considered as comparable properties. The board of review also argued comparable 3 is located in a different township than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under questioning, the board of review acknowledged they did not submit any other assessment comparables to demonstrate the subject dwelling is uniformly assessed. The board of review did not know of the county's policy used to calculate dwelling sizes for split-level or one and one-half story dwellings nor were any other assessment officials present at the hearing to provide testimony regarding this point.

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 Board further finds a reduction in the subject's improvement assessment is warranted.

The appellant argued 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 appellant has overcome this burden of proof.

The parties submitted descriptions and assessment information for six suggested assessment comparables for the Board's consideration. None of the comparables are particularly similar to the subject in design. The Property Tax Appeal Board gave less weight to the appellant's comparables 1, 2, 3 and 5 due to their dissimilar size when compared to the subject. The Property Tax Appeal Board finds the remaining two comparables are more similar when compared to the subject in size, style and features, but were considerably older in age than the subject. They have improvement assessments ranging of \$34,346 and \$57,781 or \$18.27 and \$25.25 per square foot of living area. The subject property has an improvement assessment of \$65,000 or \$33.82 per square foot of living area, which is higher than the two most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as age, size and features, the Board finds the subject property's improvement assessment is

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excessive. Therefore, a reduction in the subject's improvement assessment 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 Morris

Member

Acting 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: January 20, 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.