



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

APPELLANT: Dale Grawe  
DOCKET NO.: 08-05286.001-R-1  
PARCEL NO.: 03-16-326-003

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

**LAND:** \$2,530  
**IMPR.:** \$43,280  
**TOTAL:** \$45,810

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 21,780 square foot parcel improved with a 38 year-old, one-story frame dwelling that contains 2,200 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 576 square foot garage and a partial unfinished basement. The subject is located in Altona, Walnut Grove Township, Knox County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted a letter and a grid analysis of three comparable properties. The comparables were described as one-story style frame or brick and frame dwellings that were built between 1956 and 1971 and range in size from 1,243 to 1,792 square feet of living area. Features of the comparables include central air conditioning, a fireplace and garages that contain from 432 to 1,040 square feet of building area. Two comparables have full or partial basements, one of which is finished. One comparable has no basement. These properties have improvement assessments ranging from \$28,710 to \$33,640 or from \$17.89 to \$23.10 per square foot of living area. The appellant's grid

indicated the subject dwelling contains 2,137 square feet of living area and has an improvement assessment of \$43,280 or \$20.26 per square foot of living area, but submitted no drawing or sketch to support this contention. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$36,730 or \$17.19 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 \$45,810 was disclosed. In support of the subject's assessment, the board of review submitted property record cards for the subject, as well as for four comparable properties located within two blocks of the subject, along with a grid analysis of those properties. The comparables consist of one-story style frame or brick and frame dwellings that were built between 1976 and 1978 and range in size from 960 to 1,904 square feet of living area. Three comparables have central air conditioning and garages that contain from 396 to 672 square feet of building area. Two comparables have a fireplace. According to these properties' property record cards, three have basements while one has a crawlspace foundation. These properties have improvement assessments ranging from \$20,790 to \$41,700 or from \$21.66 to \$23.81 per square foot of living area. The subject's property record card, supported by a detailed drawing with measurements, depicted the subject as containing 2,200 square feet of living area. Using 2,200 square feet of living area, the subject has an improvement assessment of \$19.67 per square foot. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellant's 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 appellant has not met this burden.

The Board first finds the appellant claimed the subject has 2,137 square feet of living area, while the board of review contends it has 2,200 square feet. The board of review submitted the subject's property record card, which includes a detailed drawing with measurements. Therefore, the Property Tax Appeal Board finds the subject dwelling contains 2,200 square feet of living area. The Board next finds the parties submitted seven comparables in support of their respective arguments. The Board finds none of the comparables is truly similar to the subject.

While all the comparables were one-story homes like the subject, the appellant's comparables differed significantly from the subject in living area and/or foundation, as did the board of review's comparables. The Board finds all the comparables submitted by the parties had improvement assessments ranging from \$17.89 to \$23.81 per square foot of living area. The subject's improvement assessment of \$19.67 per square foot of living area falls within this range. The Board notes the subject also falls within the range of the appellant's own comparables on a per square foot basis.

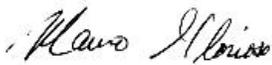
In conclusion, the Board finds the appellant has failed to demonstrate assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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.

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Chairman



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Member



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Member



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Member



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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: November 18, 2011



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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.