



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

APPELLANT: Bruce & Beth Turek
DOCKET NO.: 08-06127.001-R-1
PARCEL NO.: 06-18-177-004

The parties of record before the Property Tax Appeal Board are Bruce & Beth Turek, 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: \$18,333
IMPR.: \$160,777
TOTAL: \$179,110

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 6-year-old, part one-story and part two-story single-family dwelling of brick construction containing 4,319 square feet of living area. Features of the home include a full, unfinished walkout-style basement, central air conditioning, four fireplaces, and an attached three-car garage of 1,064 square feet of building area. The property is located in Belvidere, Bonus Township, Boone County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the improvement assessment only. No dispute was raised concerning the land assessment. The appellants reported the subject dwelling contains 3,904 square feet of living area, but produced no schematic or other documentary evidence to support that assertion.

In support of the improvement inequity claim, the appellants submitted a grid analysis of four comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables were said to be either 1 or 1.2-miles from the subject and were described as one, one-story and three, two-story frame, brick, or frame and brick dwellings that range in age from 6 to 32 years old. The comparable dwellings range in size from 3,520 to 5,301 square feet of living

area. Features include full basements which are either fully or partially finished, central air conditioning, two or three fireplaces, and three-car or four-car garages. Comparables #2 and #4 are further described as "river front" and one comparable has an indoor pool. These four comparables have improvement assessments ranging from \$99,436 to \$136,180 or from \$21.78 to \$32.24 per square foot of living area. The subject's improvement assessment is \$160,777 or \$37.23 per square foot of living area based on a dwelling size of 4,319 square feet as discussed below.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$115,333 or \$26.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$179,110 was disclosed. The board of review presented a three-page letter, a grid analysis reiterating the appellants' comparables, and a grid analysis of eight comparables presented by the board of review.

In the letter, the board of review acknowledges that it is difficult to find comparable properties for the subject. As to the subject's dwelling size, the board of review presented the property record card with a schematic that identified the dwelling as containing 4,319 square feet of living area. The board of review also reported prior efforts to re-measure were refused.¹

As to the appellants' suggested comparables, the board of review contends the dwellings are similar in age and size to the subject, but dissimilar in quality and/or style. Moreover, in Exhibit 2, the board of review reported errors in the appellants' description of comparable #1 as a one-story, not a two-story home and it contains 3,351 square feet, not 5,301 square feet resulting in an improvement assessment of \$34.46 per square foot of living area. The board of review argues also that photographs establish appellants' comparable #2 is "not the same quality of construction or style as the subject." Similarly, comparable #3 is asserted to be dissimilar to the subject in style of construction or quality. Appellants' comparable #4 is actually a one and one-half-story brick and frame dwelling which is similar to the subject in age, but it differs in style according to the board of review.

In support of the subject's assessment, the board of review presented eight comparables in a grid analysis. Comparables #1 through #4 are located in rural Bonus Township and comparables #5 through #8 are located in Caledonia Township which is within the same Multi-Township Assessment District according to the board of review. The board of review further contends that the Caledonia Township comparables differ in subdivision, similar type homes

¹ There is no evidence in this record that the board of review sought to properly invoke the provisions of Section 1910.94 of the Official Rules of the Property Tax Appeal Board in this proceeding (86 Ill.Admin.Code Sec. 1910.94).

and location, but those differences "are recognized in the values of the lots."

The eight comparables are described as two, one-story and six, two-story frame or brick dwellings that were built between 1971 and 2006. The dwellings range in size from 3,386 to 5,611 square feet of living area. Features include basements, one of which is partially finished, central air conditioning, and garages ranging in size from 826 to 1,124 square feet of building area. Seven comparables have one or two fireplaces. These properties have improvement assessments ranging from \$88,522 to \$178,877 or from \$25.45 to \$41.05 per square foot of living area. The board of review notes that its comparables and those presented by the appellants "are the limit of the homes of similar size, but do not resemble the subject except comparable #4" which is admittedly contains over 5,400 square feet of living area.

None of the other homes brought by the appellant[s] or the board of review are of the quality of the subject, which is easily recognized by viewing the photos of the subject. The homes similar to the subject simply do not exist in Bonus Township to make a case for inequity of assessment of the subject property.

(Letter of the board of review, p. 3). The board of review further recognized that the subject falls above the median "as it should be [sic] because of the quality of the property." (Id., p. 2) Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend that the school(s) serving Caledonia Township are far superior to those for the subject property, making the board of review's comparables #5 through #8 dissimilar to the subject (citing a newspaper article). Citing to Exhibit D, appellants contend the median income level in Caledonia Township is higher than in Bonus Township, although Exhibit D fails to support that assertion.² Appellants further argued Exhibit S displayed 2008 sale prices in the subject's neighborhood ranging from \$168,000 to \$225,000. The listing set forth ten street addresses, both list and final sale prices, and dates of sale with other undecipherable information. Noting the board of review's assertion that appellants' comparable #4 is similar to the subject, the appellants contend the subject with 4,319 square feet of above-grade finished area does not have the 2,183 square feet of finished below-grade area of this comparable.

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 not warranted.

² 2008 median income in Bonus Township was reported to be \$78,630 and in Caledonia Township it was reported to be \$74,489.

The appellant contends unequal treatment in the subject's improvement assessment 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The initial issue to be addressed is the living area square footage of the subject dwelling. While the appellants initially reported a dwelling size of 3,904 square feet, there were no schematic drawings or other evidence to support that calculation. The board of review presented the subject's property record card which included a schematic drawing supporting a size determination of 4,319 square feet for the subject. Then in rebuttal, the appellants presented the subject's dwelling size as 4,319 square feet of living area without further addressing the issue. The Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the board of review as 4,319 square feet and this figure was not adequately refuted by the appellants in their evidentiary submission(s).

The parties submitted a total of twelve equity comparables to support their respective positions. Both parties presented a combination of one-story and two-story dwellings of both frame and brick construction with varying ages. No comparable is truly similar to the subject dwelling. The Board finds the comparables most similar to the subject in above-ground living area were appellants' comparables #2, #3 and #4 along with board of review comparables #6, #7 and #8. The Board finds that these properties were most similar to the subject in 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 \$24.65 to \$41.05 per square foot of living area. The subject's improvement assessment of \$37.23 per square foot of living area is within the range established by the most similar comparables and appears supported in particular by appellants' comparable #4 and board of review comparable #8. Each of these two-story dwellings is brick and was built in 2002 and 2003, respectively, with improvement assessments of \$32.24 and \$38.25 per square foot of living area, respectively. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.