



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

APPELLANT: Robert & Janine Schneider
DOCKET NO.: 09-01213.001-R-1
PARCEL NO.: 12-29-476-025

The parties of record before the Property Tax Appeal Board are Robert & Janine Schneider, the appellants; and the Winnebago 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 Winnebago County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,622
IMPR.: \$ 55,575
TOTAL: \$ 63,197

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 13,142 square feet is improved with a one and one-half story dwelling of aluminum and vinyl construction containing 2,776 square feet of living area. The dwelling is approximately 37 years old and features a full unfinished basement, central air conditioning, a fireplace and a 624 square foot attached garage.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments as the basis of the appeal.

In support of the inequity argument, the appellants submitted a grid analysis with assessment information on three suggested comparable properties¹. The comparables are located from 0.38 to 2.18 miles from the subject property. The comparables were reported to consist of one and one-half story style frame or brick dwellings that range in age from 35 to 60 years old and

¹ The appellant's grid analysis depicts the comparables' estimated market values as reflected by their land and improvement assessment amounts. For comparison purposes, the Board used the comparables' actual land and improvement assessment amounts based on the statutory level of assessment of 33.33%.

range in size from 2,537 to 3,197 square feet of living area. Features include full basements which are either finished or unfinished, central air conditioning, one or two fireplaces and garages ranging in size from 480 to 528 square feet. The comparables have improvement assessments ranging from \$45,759 to \$52,491 or from \$16.42 to \$18.90 per square foot of living area. The subject's improvement assessment is \$55,575 or \$20.02 per square foot of living area.

The comparables have lots that range in size from 18,067 to 34,329 square feet of land area and have land assessments ranging from \$6,465 to \$12,200 or \$0.36 or \$0.40 per square foot of land area. The subject has a land assessment of \$7,622 or \$0.58 per square foot of land area.

In addition, the appellants argued that in the past, to support the subject's assessment, the assessor has used dissimilar two-story dwellings as comparables for the subject's one and one-half story Cape Code style dwelling.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$59,333 or, as they presented, a market value of \$177,999.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$63,197 was disclosed.

The board of review argued the appellants' comparable #1 is located two miles from the subject; comparable #2 is located one and one-half miles from the subject and is in an inferior market neighborhood; and comparable #3 is a two family dwelling located on a busy four lane road.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable properties located from two blocks to six blocks from the subject property. The comparables consist of one and one-half story or two-story frame and masonry, aluminum and vinyl or masonry dwellings. The dwellings range in age from 35 to 46 years old and range in size from 2,113 to 2,855 square feet of living area. Features include full basements which are either finished or unfinished, central air conditioning, one or two fireplaces and garages ranging in size from 462 to 528 square feet. The comparables have improvement assessments ranging from \$52,954 to \$62,790 or from \$21.99 to \$25.06 per square foot of living area. The comparable parcels range in size from 14,945 to 17,954 square feet of land area and have land assessments ranging from \$7,466 to \$8,866 or \$0.49 or \$0.58 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The appellants contend unequal treatment in both the subject's land and improvement assessments. 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 appellants have not met this burden.

The Board finds that both parties submitted a total of six land comparable properties. The Board gave less weight to the appellants' comparables due to their locations being greater than one and one-half miles from the subject property and/or their significantly greater lot sizes when compared to the subject's lot. The Board finds the board of review's comparables most similar to the subject's lot in location and size. These comparables have land assessments ranging from \$7,466 to \$8,866 or \$0.49 or \$0.58 per square foot of land area. The subject's land assessment of \$7,622 or \$0.58 per square foot of land area falls within the range established by the comparables. The Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

As to the improvement inequity argument, the Board finds both parties submitted the same six comparables used to support their land assessment arguments. The Board gave less weight to the appellants' comparables #1 and #2 due to their locations being greater than one and one-half miles from the subject property. The Board gives less weight to the board of review's comparables #1 and #2 due to their dissimilar two-story design when compared to the subject's one and one-half story design. The Board finds the remaining two properties most similar to the subject in location, size and features. These comparables have improvement assessments of \$45,759 and \$52,954 or \$16.48 and \$25.06 per square foot of living area. The subject's improvement assessment is \$52,491 or \$20.02 per square foot of living area, which is within the range of assessed values of the comparables on a square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's assessment is equitable and a reduction in the subject's assessment is not 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 the 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.

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. Guit

Chairman

K. L. Fern

Member

Member

Mario Morris

William R. Lerbis

Member

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: October 21, 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.