



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

APPELLANT: Dawn Degenhardt
DOCKET NO.: 09-01419.001-R-1
PARCEL NO.: 02-13-400-007

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

LAND: \$15,000
IMPR.: \$46,470
TOTAL: \$61,470

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story synthetic log dwelling that was built in 2005. The dwelling contains 1,452 square feet of living area. Features include a 900 square foot partial basement with 552 square feet of finished area, central air conditioning, a fireplace and a 576 square foot attached garage. The subject property is located in Maryland Township, Ogle County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted photographs and an equity analysis of three suggested comparables. The comparables are located within $\frac{1}{4}$ of a mile from the subject property. The comparables consist of two, one-story dwellings and a two-story dwelling that were built from 2004 to 2007. Photographs depict comparables 1 and 2 are of synthetic exterior log construction like the subject while comparable 3 is of mix of traditional frame and log construction. The dwellings are reported to range in size from 1,700 to 2,800 square feet of above grade living area. Comparables 1 and 3 have partially finished walkout

basements and comparable 3 has an unfinished basement. All the comparables have central air conditioning. Comparables 2 and 3 each have one fireplace and attached garages that contain 576 and 720 square feet of building area, respectively. Comparable 1 is also improved with an 800 square foot horse barn, a 1,000 square foot shed and an in-ground swimming pool and hot tub¹. The comparables have improvement assessments ranging from \$57,500 to \$61,016 or from \$20.86 to \$33.89 per square foot of above grade living area. The subject property has an improvement assessment of \$55,000 or \$37.88 per square foot of living area as depicted by the final decision issued by the Ogle County Board of Review.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.40(a)). Therefore, the Ogle County Board of review was found to be in default.

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 property's assessment is warranted.

The appellant argued the subject's improvements were not uniformly 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 assessment data, the Board finds that the appellant has overcome this burden.

The appellant submitted an assessment analysis of three suggested assessment comparables. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.40(a)). The Board gave less weight to comparable 2 submitted by the appellant due to its dissimilar design and larger size when compared to the subject. The Board finds comparables 1 and 3 submitted by the appellant are more similar when compared to the subject in design, age, size, exterior construction and features. These two comparables have improvement assessments of \$57,500 and \$61,016 or \$33.83 and \$33.89 per square foot of living area. The subject property has an improvement assessment of \$55,000 or \$37.88 per square foot of

¹ The assessment analysis did not include the assessment values associated with the horse barn and shed.

living area, which is higher than the two most similar comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J.R.

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: December 23, 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.