



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

APPELLANT: David Dively  
DOCKET NO.: 09-03101.001-R-1  
PARCEL NO.: 07-02-09-401-015

The parties of record before the Property Tax Appeal Board are David Dively, the appellant, and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,500  
**IMPR.:** \$70,812  
**TOTAL:** \$78,312

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of frame and brick construction that contains 1,931 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and a 1,084 square foot attached garage. The dwelling was constructed in 1999. The property is also improved with a 728 square foot detached garage constructed in 2002. The property has a one-acre site and is located in Dixon, Dixon Township, Lee County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. The comparables are improved with one-story single family dwellings of frame or frame and brick construction that range in size from 1,827 to 2,214 square feet of living area. Each comparable has a full unfinished basement, central air conditioning and an attached garage that range in size from 572 to 952 square feet of building area. One comparable also has a fireplace. The dwellings were built in 1996 and 1997. These properties have improvement assessments ranging from \$59,500 to \$72,090 or from \$32.16 to \$32.57 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$61,824 or \$32.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$78,312 was disclosed. The subject has an improvement assessment of \$70,812 or \$36.67 per square foot of living area.

In rebuttal to the appellant's evidence the board of review asserted the subject property is considered comparable to the appellant's comparables with the exception that the subject property has a detached garage not enjoyed by the comparables. The detached garage has an assessment of \$5,185. Deducting the assessment attributed to the detached garage results in an improvement assessment of \$65,627 or \$33.99 per square foot of living area. The board of review recognized the subject's improvement assessment was slightly higher on a per square foot basis as established by the appellant's comparables but asserted that this was justified based on the subject's larger attached garage and it is the newest construction.

The board of review also provided assessment information on eight detached garages to demonstrate the subject's detached garage was being uniformly assessed. The comparables had detached garages with assessments ranging from \$6.71 to \$7.54 per square foot of building area. The subject's detached garage has an assessment of \$7.12 per square foot of building area.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The record contains three assessment comparables submitted by the appellant in support of his argument. The comparables were similar to the subject in style and size. The subject was superior to the comparables in that it has a 728 square feet detached garage that the comparables do not have, which justifies a higher improvement assessment. Additionally, the subject dwelling is superior to the comparables with a larger attached garage and is slightly newer being constructed in 1999 while the comparables were built in 1996 and 1997. Excluding the assessment attributable to the detached garage, the subject has an improvement assessment of \$33.99 per square foot of living area. The comparables have improvement assessments ranging from \$32.16 to \$32.57 per square foot of living area. The Board finds the subject' slightly higher improvement assessment on a square

foot basis is justified based on the fact the subject dwelling has a larger attached garage and is slightly newer.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that properties are not assessed at identical levels on a square foot basis, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

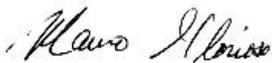
Based on this evidence the Board finds the appellant did not demonstrate assessment inequity with clear and convincing evidence and no reduction is justified.

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.