



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

APPELLANT: Donald Novelle
DOCKET NO.: 09-05522.001-R-1
PARCEL NO.: 18-014-064-00

The parties of record before the Property Tax Appeal Board are Donald Novelle, the appellant, by attorney David D. Albee in Galena, and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$50,000
IMPR: \$130,235
TOTAL: \$180,235

Subject only to the State multiplier as applicable.

ANALYSIS

The subject .59 acre parcel of land is a greenway lake lot¹ with a lake view. The parcel is improved with a 4-year old,² one-story with a loft, log chalet. Features of the home include a full walkout-style basement which is 70% finished, central air conditioning, two fireplaces, and a two-car garage in the basement level. The property is located in Apple River, Thompson Township, Jo Daviess County.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 08-05889.001-R-1. In that appeal, the appellant submitted an appraisal prepared by real estate appraiser Michael W. Doyle of Homestead Appraisals, Ltd. estimating the subject property had a market value of \$546,000 as of January 1, 2008. The Property Tax Appeal Board rendered a decision lowering the assessment of the

¹ A greenway lake lot is situated on the lake, but the lot owner does not own the land to the lakeshore. There is a strip of land along the lakefront that is owned by the Apple Canyon Lake Property Owners' Association. (See board of review memorandum & aerial photographs of parcels presented by both parties.)

² The property record card revealed the subject was built in 2005 and a certificate of occupancy was issued on December 11, 2006.

subject property to \$180,235 based on a determination that the appellant's appraisal reflected the best evidence of the subject's estimated market value as of January 1, 2008 and by applying the 2008 three-year median level of assessments for Jo Daviess County of 33.01% as determined by the Illinois Department of Revenue to that market value finding. (86 Ill.Admin.Code §1910.50(c)(1)). For purposes of this appeal, the appellant submitted a copy of the same appraisal report presented in the 2008 assessment appeal to demonstrate that the subject was being overvalued.

Based on the evidence submitted in this 2009 assessment appeal, the appellant has again requested the subject's assessment be reduced to reflect the appraised value for an assessment of approximately \$182,000 by applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$190,592 was disclosed. The final assessment of the subject property reflects a market value of approximately \$572,348 including land, using the 2009 three-year median level of assessments in Jo Daviess County of 33.30% as determined by the Illinois Department of Revenue. (Id.)

In support of the subject's estimated market value for this 2009 appeal, the board of review submitted data on the three sales contained in the appellant's appraisal report along with one additional sale that occurred in May 2005. This is the same evidence presented by the board of review in the 2008 assessment appeal. For this 2009 assessment appeal, the board of review has again requested confirmation of the subject's estimated market value based on its 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 Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate.

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.

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: May 18, 2012

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.