



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

APPELLANT: Kellie R. Kurre  
DOCKET NO.: 09-05898.001-R-1  
PARCEL NO.: 05-0-0240-003-0

The parties of record before the Property Tax Appeal Board are Kellie R. Kurre, the appellant; and the Adams 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 Adams County Board of Review is warranted. The correct assessed valuation of the property is:

<b>HOMESITE.:</b>	\$1,800
<b>FRM.LAND.:</b>	\$390
<b>FRM.BLDG.:</b>	\$3,500
<b>IMPRV.:</b>	\$50,000
<b>TOTAL:</b>	\$55,690

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of frame and masonry construction containing 2,295 square feet of living area that was built in 1996. Features include a partial unfinished basement, central air conditioning, a fireplace, a 675 square foot garage and three farm outbuildings.

The appellant appeared before the Property Tax Appeal Board claiming the subject property was inequitably assessed. The subject's home site, farmland and farm building assessments were not contested. In support of the inequity claim, the appellant submitted photographs, parcel information sheets and an equity analysis of three suggested comparables that are located within ½ of a mile from the subject. The comparables consist of a one-story or one and one-half story dwellings of frame construction that are 8 to 13 years old. The comparables have central air conditioning. Comparables 1 and 2 have garages and comparable 3 has large metal outbuilding. Information regarding basements or foundation types was not disclosed. The dwellings contain from

1,560 to 2,253 square feet of living area and have improvement assessments, excluding farm buildings, ranging from \$27,620 to \$46,210 or from \$17.71 to \$23.11 per square foot of living area. The subject property has an improvement assessment, excluding farm buildings, of \$61,070 or \$26.61 per square foot of living area.

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

Under cross-examination, the appellant was questioned regarding the similarity of the comparables to the subject in terms of quality, roof line, story height and design.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$66,760 was disclosed.

Initially, the board of review argued appellant's comparables 1 and 2 are not similar to the subject due to their one and one-half story design. The board of review argued appellant's comparables 3 is not similar to the subject due to its one-story design and because it is a prefabricated modular home.

In support of the subject's assessment, the board of review submitted property record cards, photographs and a limited assessment analysis of three suggested comparables. The proximate location of the comparables in relation to the subject was not disclosed. The comparables consist of a one and one-half story and two, two-story frame or frame and brick dwellings that were built from 1990 to 2004. Each comparable has a garage. Comparables 1 and 2 have farm outbuilding of unknown size or construction. The board of review did not provide any other descriptive information for the comparables such as their basement or foundation type, central air conditioning, fireplaces or other pertinent improvements. The dwellings range in size from 1,700 to 3,201 square feet of living area and have improvement assessments, excluding farm buildings, ranging from \$61,470 to \$130,890 or from \$31.51 to \$40.89 per square foot of living area. The subject property's improvement assessment, excluding farm buildings, is \$61,070 or \$26.61 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under questioning, the chief county assessment officer did not know the proximate location of the comparables in relation to the subject. At the hearing, the Board ordered the board of review to submit a map depicting the proximate location of its comparables and the appellant's comparables in relation to the subject. The Board timely received the requested information. The map depicts the board of review comparables are located from 2.53 to 9.67 miles from the subject. The comparables submitted

by the appellant are located from 891 to 2,283 feet from the subject.

After hearing the testimony 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 warranted.

The appellant argued unequal treatment in the assessment process. 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. The Board finds the appellant has overcome this burden of proof.

The parties submitted assessment information for six suggested comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the board of review. Foremost, all the comparables are located a considerable distance from the subject. Additionally, the Board finds comparable 1 is smaller and comparable 2 is larger in dwelling size when compared to the subject. The Board also gave little weight to comparable 3 submitted by the appellant due to its dissimilar one-story design and smaller size when compared to the subject.

The Board finds the remaining two comparables submitted by the appellant are more similar when compared to the subject in location, age, size and features. The Board recognizes these comparable are one and one-half story<sup>1</sup> dwellings, but finds photographs show they are sufficiency similar in aesthetic appeal to the subject. These comparables contain 2,000 and 2,253 square feet of living area and have improvement assessments, excluding farm buildings, of \$44,550 and \$46,210 or \$19.77 and \$23.11 per square foot of living area, respectively. The subject property has an improvement assessment, excluding farm buildings, of \$61,070 or \$26.61 per square foot of living area, which is greater than the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a reduction is warranted.

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<sup>1</sup> The Board takes notice that the board of review also submitted a one and one-half story dwelling for comparison to the subject; however this suggested comparable was located 6.23 miles from the subject.

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

*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: January 31, 2013

*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.