



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

APPELLANT: Teresa Hageman
DOCKET NO.: 11-01759.001-R-1
PARCEL NO.: 05-05-226-002

The parties of record before the Property Tax Appeal Board are Teresa Hageman, the appellant; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 23,666
IMPR.: \$ 56,052
TOTAL: \$ 79,718

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of brick and frame construction that was built in 1985. The dwelling contains 2,477 square feet of living area. Features include an unfinished walkout basement, central air conditioning, two fireplaces and a 616 square foot attached garage. The dwelling is situated on 1.77 acres or 77,101 square feet of land area. The subject property is located in Belvidere Township, Boone County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant challenged both the subject's land and improvement assessments. In support of the overvaluation and inequity claims, the

appellant submitted photographs and analysis of five suggested comparables. The comparables are located "across the road" or "next door subdivision" from the subject. The subject is located in the Oakridge subdivision while the comparables are located in Aberdeen, Aberdeen Knoll or Aberdeen East subdivisions. The comparables consist of one-story, one and one-half story¹ or two-story dwellings of frame or frame and brick construction. The dwellings were constructed from 1989 to 2002. Three comparables have unfinished basements and two comparables have partial finished basements. Other features include central air conditioning and two fireplaces. Comparables 1 through 4 have attached garages that range in size from 784 to 986 square feet. Comparable 5 has two attached garages that contain 600 and 754 square feet, respectively. Comparable 2 has a swimming pool. The dwellings range in size from 2,368 to 3,135 square feet of living area². The comparables have improvement assessments³ ranging from \$48,301 to \$127,078 or from \$24.66 to \$40.54 per square foot of living area. The subject property has an improvement assessment of \$56,052 or \$22.63 per square foot of living area.

The comparables have lots that range in size from 1 to 1.45 acres of land area with land assessments ranging from \$11,900 to \$23,630 or from \$8,815 to \$18,365 per acre. The subject property has a land assessment of \$23,666 or \$13,371 per acre.

With respect to the overvaluation claim, comparables 2 through 5 sold from February 2011 to January 2012 for prices ranging from \$205,000 to \$350,000 or from \$75.84 to \$115.70 per square of living area including land.

The appellant argued the comparables sold for prices from 11% to 29% lower than their estimated market values as reflected by their assessments and the entire area is over assessed. The appellant also argued the subject's assessment was reduced by the board of review by 8.4% while comparable 1 had its assessment reduced by over 11%. The appellant also alleged the subject's land assessment was increased by \$2,400 while many

¹ The appellant incorrectly described comparable 2 as a two-story dwelling

² The appellant described comparable 2 as having 2,665 square feet of living area; however, the property record card submitted by the board of review depicts a dwelling size of 3,025 square feet of living area.

³ The appellant used an incorrect assessment amount for comparable 4. The property record card submitted by the board of review shows the assessment for comparable 4 was reduced by the board of review for the 2011 assessment year to: Land \$18,365; Improvement \$48,301; and Total \$66,666, which reflects an estimated market value of approximately \$199,998. It sold in April 2011 for \$205,000.

properties located in Aberdeen Knoll subdivision had land assessment reductions from 40% to 50%. Based on this evidence, the appellant requested a reduction in both the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,718 was disclosed. The subject's assessment reflects an estimated market value of \$241,204 or \$97.38 per square foot of living area including land using Boone County's 2011 three-year median level of assessments of 33.05%.

In support of the subject property's assessment, the board of review submitted a letter addressing the appeal; an aerial photograph of the subject's and neighboring subdivision (Exhibit 1); property record cards; an analysis of the suggested comparable properties submitted by the appellant (Exhibit 2); an analysis of the six suggested comparable sales (Exhibit 3); and an analysis of the six suggested equity comparables (Exhibit 4).

In its letter addressing the appeal, the board of review explained the subject is located in a small subdivision with 10 parcels on the northern line of Belvidere Township. Caledonia Township is just north of the subject's subdivision on the other side of Orth Road. The aerial photograph shows Aberdeen East subdivision contiguously situated east of the subject's Oakridge subdivision. The board of review noted appellant's comparable 1 is located in the neighboring Aberdeen East subdivision, but is a dissimilar two-story dwelling. The board of review also argued the comparable sales used by the appellant occurred in 2011 or 2012, but these properties were not utilized in determining assessed values as of the January 1, 2011 assessment date. The board of review argued the comparables used by the appellant are dissimilar multi-story dwellings and do not compete in the same market as the subject. The board of review argued appellant's comparables 2 and 5 are located in a different township and assessment jurisdiction, but acknowledged their assessments reflect estimated market values above their recent sale prices. The board of review argued the percentage increase or decrease of assessments from one property to another varies depending on the market.

The six comparable sales submitted by the board of review (Exhibit 3) are located in the subdivisions of Audubon Estates, Brandywine Estates, Ramblin Ridge and Aberdeen Creekside, however, their proximate location in relation to the subject was not disclosed. The comparables consists of one-story frame or

brick and frame dwellings that were built from 1987 to 1998. Four comparables have unfinished basements and two comparables have partial finished basements. Other features include central air conditioning, one or two fireplaces and attached garages that range in size from 744 to 936 square feet. The dwellings range in size from 1,710 to 2,413 square feet of living area. The dwellings are situated on lots that range in size from .73 of an acre to 1.5 acres of land area. The comparables sold from July 2008 to August 2010 for prices ranging from \$185,000 to \$362,000 or from \$103.47 to \$162.99 per square of living area including land.

The six assessment comparables submitted by the board of review (Exhibit 4) are located in neighboring Aberdeen East subdivision. The comparables consists of one-story brick or brick and frame dwellings that were built from 1994 to 2001. The comparables have unfinished basements, central air conditioning, one or two fireplaces and attached garages that range in size from 580 to 888 square feet. The dwellings range in size from 2,006 to 2,572 square feet of living area and have improvement assessments⁴ ranging from \$54,366 to \$86,122 or from \$27.10 to \$33.48 per square foot of living area. The subject property has an improvement assessment of \$56,052 or \$22.63 per square foot of living area.

The comparables have lots that range in size from .9255 of an acre to 1.17 acres or from 40,315 to 50,965 square feet of land area. They have land assessments ranging from \$17,579 to \$20,448 or from \$.40 to \$.45 per square foot of land area. The subject property contains 1.77 acres or 77,101 square feet of land area and has a land assessment of \$23,666 or \$.31 per square foot of land area.

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

Under rebuttal, the appellant argued the comparable sales submitted by the board of review (Exhibit 3) are not located in the subject's neighborhood. The appellant contends the comparable sales are located from 2 to 3.7 miles from the subject. The appellant argued the assessment comparables (Exhibit 4) are all located on the same street as appellant's comparables 1 and 4, further claiming comparables 4 sold for 29% less than its assessed valuation. (See footnote #3). The

⁴ The board of review used the incorrect assessment amount for comparable 5. The property record card submitted by the board of review shows it had a final improvement assessment of \$66,722 for the 2011 assessment year.

appellant also submitted a new comparable sale to bolster the claim that the subject property is overvalued. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal **or newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 no reduction in subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant has not met this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 10 suggested comparable sales for the Board's consideration. The Board finds the comparable sales submitted by both parties are not particularly similar to the subject due to their distant location, dissimilar design, larger or smaller dwelling sizes and dates of sale in relation to the subject's January 1, 2011 assessment date. As a result, the Board gave less weight to comparables 3 and 4 submitted by the appellant due to their dissimilar two-story design when compared to the subject's one-story design. The Board also gave little weight to comparables 1, 2, 3, 4 and 6 submitted by the board of review. Comparables 1, 3 and 6 are smaller dwellings than the subject and comparables 1 and 3 are located 3.4 and 3.7 miles from the subject. Comparables 2, 3, 4 and 6 sold in 2008 or 2009, which are dated and less reliable indicators of market value as of the subject's January 1, 2011 assessment date.

The Board further finds the remaining three comparable sales, appellant's comparables 2 and 5 and board of review comparable 5, are more similar when compared to the subject location, design, age, size, and most features. However, the Board finds these comparables are somewhat superior to the subject.

Appellant's comparable 2 is a one and one-half story dwelling that is somewhat larger in dwelling size, newer in age, contains finished basement area, but is situated on a smaller lot. Appellant's comparable 5 is a one-story dwelling that is somewhat larger in dwelling size, newer in age, and has two attached garages, but is situated on a smaller lot. The board of review's comparable 5 is a one-story dwelling that is newer in age and contains finished basement area, but is situated on a smaller lot. These comparables sold from August 2010 to July 2011 for prices ranging from \$300,000 to \$350,000 or from \$95.69 to \$152.68 per square of living area including land. The subject's assessment reflects an estimated market value of \$241,204 or \$97.38 per square foot of living area including land, which is supported by the most similar comparable sales contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

The appellant also 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. After an analysis of the assessment data, the Board finds the appellant failed to overcome this burden of proof.

With respect to the subject's improvement assessment, the parties submitted descriptions and assessment data for 11 suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. The Board finds the appellant's comparables 1, 3 and 4 are dissimilar two-story style dwelling when compared to the subject's one-story design. Comparables 2 and 5 are larger in dwelling size when compared to the subject. The Board finds the remaining six assessment comparables submitted by the board of review are more similar when compared to the subject in location, design, size, age and most features. They have improvement assessments ranging from \$54,366 to \$86,122 or from \$27.10 to \$33.48 per square foot of living area. The subject property has an improvement assessment of \$56,052 or \$22.63 per square foot of living area, which falls below the range established by the most similar comparables contained in this

record on a per square foot basis. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted descriptions and assessment data for 11 suggested assessment comparables for the Board's consideration. All the comparables are smaller than the subject's 1.77 land size. The appellant's comparables have lots that range in size from 1 to 1.45 acres of land area with land assessments ranging from \$11,900 to \$23,630 or from \$8,815 to \$18,365 per acre. The subject property has a land assessment of \$23,666 or \$13,371 per acre, which falls within the range established by the appellant's comparables on a per acre basis. The comparables submitted by the board of review have lots that range in size from .9255 of an acre to 1.17 acres or from 40,315 to 50,965 square feet of land area. They have land assessments ranging from \$17,579 to \$20,448 or from \$.40 to \$.45 per square foot of land area. The subject property contains 1.77 acres or 77,101 square feet of land area and has a land assessment of \$23,666 or \$.31 per square foot of land area, which is below the range established by the most similar land comparables contained in the record on a per square foot basis. Therefore, the Board finds both parties land comparables support the subject's land assessment.

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 parties disclosed that 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. Thus, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's assessment was inequitable. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: January 24, 2014

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.