



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

APPELLANT: David Dively  
DOCKET NO.: 12-01050.001-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 a reduction 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: \$7,650  
IMPR: \$68,377  
TOTAL: \$76,027**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lee County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of frame and brick construction with 1,931 square feet of living area.<sup>1</sup>

---

<sup>1</sup> The appellant reports the subject dwelling has 1,931 square feet of living area and supplied a sketch of the subject dwelling from the subject's

The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, an attached 1,084 square foot garage and a detached 728 square foot garage. The property has a one acre site and is located in Dixon, Dixon Township, Lee County.

The appellant contends assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on nine equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,878. The subject property has an improvement assessment of \$72,228 or \$37.40 per square foot of living area using 1,931 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on nine equity comparables and six additional equity comparables that feature an additional garage, like the subject. The board of review's evidence included criticisms of the appellant's comparables.

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

Under rebuttal, the appellant repeated his claim that the subject dwelling has 1,932 square feet of living area and submitted evidence from the county clerk, regarding the 2009 assessment year, supporting the appellant's claim. In addition, the appellant argued that the subject's assessment was reduced by \$8.00 per square foot in 2013, while the properties the county supplied as comparables in 2012, were reduced from \$12.00 to \$21.00 per square foot of living area.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and

---

property record card. The board of review reports the subject dwelling has 2,063 square feet of living area, but included no support for the claim.

lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the parties reported different sizes for the subject dwelling. The appellant reports the subject dwelling has 1,931 square feet of living area and supplied a sketch of the subject dwelling from the subject's property record card. The board of review reports the subject dwelling has 2,063 square feet of living area, but included no support for the claim. The Board finds the subject dwelling contains a total of 1,931 square feet of living area.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4 and the board of review's comparables, as well as one of the board of review's comparables that have an additional garage. The Board gave less weight to the parties' remaining comparables due to their dissimilar dwelling sizes or dissimilar dwelling style, when compared to the subject. The most similar comparables had improvement assessments that ranged from \$28.16 to \$35.41 per square foot of living area. The subject's improvement assessment of \$37.40 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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: March 20, 2015

*A. ...*

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.