



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

APPELLANT: Allan Becker
DOCKET NO.: 12-04316.001-R-1
PARCEL NO.: 05-001-560-05

The parties of record before the Property Tax Appeal Board are Allan Becker, the appellant, and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$0
IMPR: \$108,172
TOTAL: \$108,172

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jo Daviess 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 1.5-story dwelling of frame exterior construction with 2,238 square feet of living area. The dwelling was constructed in 1959. Features of the home include a full basement with garage, central air conditioning, a

stone fireplace¹ and a 720 square foot carport. The dwelling is located on leased land in Frentress Lake subdivision, East Dubuque, Dunleith Township, Jo Daviess County.

The appellant marked the basis of this appeal as comparable sales which would require the submission of at least three recent sales of comparable properties. 86 Ill.Admin.Code §1910.65(c)(4)

In Section V of the Residential Appeal petition, the appellant provided descriptions of three properties; for the sale date the appellant reported 2005, 1995 and "not available" respectively and similarly reported no sale prices of the comparables. The appellant did, however, report the improvement assessments of these three comparable properties located within two blocks of the subject property. The comparable 1.5-story or two-story dwellings of frame construction range in size from 1,824 to 3,156 square feet of living area. Each of the comparables has a basement, two of which include finished area. Each home has central air conditioning, a fireplace and a garage. According to the appellant, these comparables have improvement assessments ranging from \$67,103 to \$95,240 or from \$29.01 to \$34.95 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$48,712 or \$21.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,172. The subject's improvement assessment is \$108,172 or \$48.33 per square foot of living area.²

Given the lack of land being transferred as part of any sales transactions in the area, the board of review contends that assessing officials see very few sales transactions and when there is documentation filed it reflects a Bill of Sale of the dwelling or a Quit Claim Deed.

As to the subject dwelling, the board of review contends the home has undergone a complete remodel since it was built in 1959 and now features hardwood floors, a gourmet kitchen, tile floors and a stone fireplace. The dwelling is described as being in

¹ The appellant reported the dwelling has two fireplaces, but the assessing officials only reported one fireplace for the home.

² The board of review reported that the Frentress Lake area is on the backwaters of the Mississippi River with the land owned by Frentress Lake Properties LLC which leases the land only to each individual homeowner.

very good condition. In Exhibit A, the board of review submitted a copy of the subject's property record card along with both exterior and interior photographs of the dwelling.

The board of review reported that appellant erred in reporting the improvement assessment of his comparable #3 which had a 2012 assessment of \$75,337 or \$41.30 per square foot of living area. The board of review also noted that appellant's comparable #2 does not have any basement finish which results in a lower improvement assessment on a square-foot basis when compared to the other properties with finished basement areas.

In support of its contention of the correct assessment the board of review submitted Exhibit F consisting of information on five equity comparables. The frame dwellings consist of three one-story, a 1.5-story and a two-story home. The dwellings were built between 2001 and 2012 and range in size from 1,568 to 2,610 square feet of living area. Each comparable has a full or partial basement, three of which have finished area. Four homes have central air conditioning and each has one or three fireplaces. Three of the comparables have a garage. These properties have improvement assessments ranging from \$74,887 to \$125,892 or from \$45.77 to \$51.54 per square foot of living area.

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

Conclusion of Law

Based on the evidence presented, the taxpayer contends assessment inequity as the basis of this 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 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable dwellings located in close proximity to the subject property to support their respective positions before the Property Tax Appeal Board.

The Board finds these comparables had varying degrees of similarity and dissimilarity when compared to the subject dwelling. These comparables had improvement assessments that ranged from \$29.01 to \$51.54 per square foot of living area. The subject's improvement assessment of \$48.33 per square foot of living area falls within the range established by the comparables in this record and appears to be well-supported by board of review comparables #1 and #5 which dwellings are particularly similar in design, size and/or features when compared to the subject dwelling.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

Chairman

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.