



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

APPELLANT: Bruce & Eilen Butler  
DOCKET NO.: 12-04337.001-R-1  
PARCEL NO.: 08-101-058-00

The parties of record before the Property Tax Appeal Board are Bruce & Eilen Butler, the appellants, 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:** \$12,322  
**IMPR.:** \$31,301  
**TOTAL:** \$43,623

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story with a loft dwelling of frame construction with 1,428 square feet of living area. The dwelling was constructed in 1982. Features of the home include a concrete slab foundation, central air

conditioning, a wood stove<sup>1</sup> and a 384 square foot garage. The property has a .741-acre site (32,278 square feet of land area) and is located in Galena, Guilford Township, Jo Daviess County.

The appellants contend assessment inequity as the basis of the appeal. The appellants made a request for a \$150 increase in the subject's land assessment along with a decrease in the subject's improvement assessment. In support of the argument, the appellants submitted information on four equity comparables. Based on this evidence, the appellants requested an improvement assessment of \$25,876 or \$18.12 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 \$43,623. The subject property has a land assessment of \$12,322 or \$0.38 per square foot of land area and an improvement assessment of \$31,301 or \$21.92 per square foot of living area.

As to the appellant's comparables, the board of review presented Exhibit A consisting of a grid with corrections to the appellants' analysis of comparables #1, #2 and #3 where changes to above-grade dwelling size resulted in alterations to the improvement assessment per square foot of living area as reported by the appellants. The board of review reported that the appellants' comparables have improvement assessments ranging from \$14.84 to \$37.84 per square foot of living area. Furthermore, the board of review contends that appellant's comparable #4 suffered damage from frozen water pipes in 2009/2010 and was subsequently gutted and undergoing remodeling in 2011 and 2012.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables, four of which are located in the subject's immediate neighborhood. with similar age and construction.

### Conclusion of Law

The taxpayers contend 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

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<sup>1</sup> The assessing officials denoted the wood stove as "pp" or "personal property" which is not assessable real estate.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the land assessment inequity argument, the Board finds that the parties submitted a total of ten comparable properties with land assessments ranging from \$0.17 to \$0.38 per square foot of land area. The subject property has a land assessment of \$12,322 or \$0.38 per square foot of land area, which is within the range of the comparables presented. The appellants have failed to establish a basis to increase the subject's land assessment by \$150 or to \$0.39 per square foot of land area.

As to the improvement inequity argument, the parties have submitted a total of ten comparable dwellings to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #3 along with board of review comparables #5 and #6 as each of these dwellings is substantially smaller in above-grade living area when compared to the subject dwelling of 1,428 square feet of living area.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #4 along with board of review comparables #1 through #4. The dwellings have varying similarities to the subject home and range in size from 1,358 to 1,744 square feet of living area. These comparables had improvement assessments that ranged from \$14.84 to \$36.92 per square foot of living area. The subject's improvement assessment of \$21.92 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-justified given the subject's age, size and lack of a basement foundation when compared to several of these comparables. Based on this record the Board finds the appellants 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.

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 taxation 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction in either the land or the improvement assessment 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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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]*

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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.