



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

APPELLANT: Timothy Ancona
DOCKET NO.: 13-00870.001-R-1
PARCEL NO.: 05-17-251-006

The parties of record before the Property Tax Appeal Board are Timothy Ancona, 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: \$38,000
IMPR.: \$155,551
TOTAL: \$193,551

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Boone County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 is improved with a part two-story and part one-story dwelling of brick and stone construction with 4,682 square feet of above grade living area. The dwelling was constructed in 2007. Features of the property include a full basement that is partially finished, central air conditioning, a fireplace, a four-car attached garage with 1,328 square feet of

building area and a tennis court.¹ The property has a 4.4 acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of vinyl and stone or vinyl and brick exterior construction that ranged in size from 2,792 to 4,035 square feet of living area. The dwellings were constructed from 2007 to 2010. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and attached garages ranging in size from 864 to 940 square feet of building area. These properties have improvement assessments ranging from \$75,539 to \$109,853 or from \$26.71 to \$27.23 per square foot of living area. Each of these comparables also had a land assessment of \$.33 per square foot of land area.

Included with the appellant's submission was a copy of photograph taken in June 2013 depicting the back yard of the subject property inundated with water. The appellant indicated the subject property was added to the 100 year flood plain and that he must now carry flood insurance. He contends that the number of people who would buy a home in the flood plain with a history of flooding is very small.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$126,492 or \$27.02 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 \$193,551. The subject property has an improvement assessment of \$155,551 or \$33.22 per square foot of living area. The subject has a land assessment of \$38,000 or approximately \$.20 per square foot of land area.

By way of rebuttal the board of review asserted the appellant's comparables were not the same style and construction as the subject property. It noted the subject was the largest of the properties, was the only property with a finished basement, the subject had more bathrooms, the subject had a larger garage, the subject had more outside amenities and the subject is full brick

¹ The appellant indicated the subject property had one fireplace while the board of review indicated the subject property had two fireplaces. The number of fireplaces in the dwelling is not dispositive of the appeal.

and stone construction. The board of review also provided copies of the property record cards and photographs of the subject property and the appellant's comparables.

The board of review did acknowledge the part of the subject property was located in a flood plain when platted and that the flood plain line (boundary) had been moved by FEMA. It also noted that a portion of the subject site is in a conservation easement. It stated that the flood issue was taken into consideration in the valuation of the subject lot.

In support of its contention of the correct assessment the board of review submitted information and photographs on three equity comparables improved with part two-story and part one-story dwellings of brick construction that ranged in size from 3,322 to 5,615 square feet of living area. The comparables were constructed in 2007 and 2008. Each comparable had a basement with two being finished. Each of the comparables also had central air conditioning, two fireplaces and an attached garage ranging in size from 864 to 1,359 square feet of building area. These properties had improvement assessments ranging from \$135,635 to \$290,783 or from \$37.03 to \$51.79 per square foot of living area. These properties also had land assessments ranging from \$.53 to \$.85 per square foot of land 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 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The descriptions of these dwellings and the photographs demonstrate these homes are more similar to the subject property in style and construction than were the comparables provided by the appellant. These comparables were also more similar in features

in that two of the comparables had finished basements and overall were more similar to the subject in size. These comparables had improvement assessments that ranged from \$37.03 to \$51.79 per square foot of living area. The subject's improvement assessment of \$33.22 per square foot of living area falls below the range established by the best comparables in this record. Although the appellant did not specifically indicate assessment inequity with respect to the land assessment, the Board finds the record disclosed the comparables submitted by the parties had land assessments ranging from \$.33 to \$.85 per square foot of land area. The subject has a land assessment of \$.20 per square foot of land area, which is below the range established by the comparables on a square foot basis. The lower land assessment appears justified based on the flood plain issue raised by the appellant. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property 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.