



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

APPELLANT: Meyer & Katherine Abarbanel
DOCKET NO.: 13-00970.001-R-1
PARCEL NO.: 05-17-276-007

The parties of record before the Property Tax Appeal Board are Meyer & Katherine Abarbanel, the appellants, and the Boone County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$21,666
IMPR.: \$120,291
TOTAL: \$141,957

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a part one-story and part two-story dwelling of brick construction with 3,792 square feet of living area. The dwelling was constructed in 1995. The home features a 3,001 square foot basement, which has 2,469 square foot of finished area. Other features include central air conditioning, three fireplaces and a 922 square foot attached garage. The property has a 65,340 square foot site and is located in Belvidere, Belvidere Township, Boone County.

The appellant, Meyer Abarbanel, appeared before the Property Tax Appeal Board contending assessment inequity regarding the subject's improvement assessment as the basis of the appeal.¹

¹ While the appellants also marked comparable sales as a second basis of the appeal, the appellants' submission included only three sales which had occurred in 2009, 2011 and 2012 (comparables #4, #2 and #6, respectively). In order to make a market value argument, "documentation of not fewer than three recent sales" is necessary. (86

No dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellants submitted information on ten equity comparable properties along with a letter/brief explaining that the average improvement assessment of the ten suggested comparable properties presented with this appeal is \$92,714.

As part of the brief, the appellants contended that comparable #9 was the owner-occupied property of the past Belvidere Township Assessor, Diann Helnore, who was replaced on December 31, 2013. Besides the assessment reduction issued for 2012 to comparable #9 by the Boone County Board of Review resulting in an improvement assessment of \$74,568, the appellants contend that after that board of review action, the former Belvidere Township Assessor further reduced the property's improvement assessment to \$69,365. (See property record card for comparable #9 filed in this appeal by the board of review). The appellants contend this action of the township assessor with regard to comparable #9 was unethical. Given that all properties are to be assessed equitably, the appellants contend that based upon their evidence, the Property Tax Appeal Board should reduce the subject property's improvement assessment.

The appellants' ten comparables were located from within the same subdivision as the subject to 3-miles from the subject. The comparables consist of three, two-story and seven, part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction.² The homes were built between 1987 and 2008. The dwellings range in size from 2,852 to 4,855 square feet of living area. Each of the dwellings have a basement, three of which include finished area. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 814 to 1,243 square feet of building area. The comparables had improvement assessments ranging from \$55,028 to \$125,749 or from \$15.65 to \$27.30 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$92,714 or \$24.45 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 \$141,957. The subject property has an improvement assessment of \$120,291 or \$31.72 per square foot of living area. At hearing present on behalf of the Boone County Board of Review were Deborah Wells, interim Supervisor of Assessments; Board Chairman Judith Schabacker; and Board of Review Member David Worrell.

In response to the appellants' evidence, the board of review contended that appellants' comparable #6 had the dwelling removed (demolished) in August 18, 2013 and was then prorated.

In support of its contention of the correct assessment, the board of review had previously filed information on eight equity comparables. At hearing, the Boone County Board of Review had the Belvidere Township Assessor Tamara Torrance along with Jessica Milner present the evidence. The comparables were each located in subdivisions different from the subject

Ill.Admin.Code §1910.65(c)(4)). At hearing, the Administrative Law Judge explained the appellants had presented too few recent sales for consideration of a market value argument.

² Detailed descriptive data has been drawn, in part, from the reiteration of the appellant's comparable properties that was presented by the Boone County Board of Review with its evidentiary filing. In page two of the appellants' rebuttal, the appellants concurred in the corrections made by the assessing officials.

property; the board of review's spreadsheet failed to identify proximity in terms of distance or mileage, but described the subject and board of review comparables #5 through #8 as being in "Sec. 17 Belv Twp." The comparables consist of one, two-story and seven, part two-story and part one-story dwellings of frame or brick exterior construction. The homes were built between 1995 and 2003. The dwellings range in size from 3,101 to 4,383 square feet of living area. Each of the dwellings have a basement with finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 739 to 1,072 square feet of building area. The comparables had improvement assessments ranging from \$100,755 to \$127,411 or from \$29.07 to \$36.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In a three-page single-spaced typed written rebuttal, the appellants disputed the description by the assessing officials of the subject property's deck is not fully roofed. Although the appellants recognize that their comparable #6 does not have a finished basement, they argue that its assessment still seems out of proportion when compared to the subject. The appellants further contend that differences in the number of fireplaces and/or bathrooms would "have a very minor adjustment to the assessment value." Even after factoring in that the appellants' comparables have fewer amenities than the subject, the appellant contends the subject is not properly assessed. The rebuttal addressed differences in the comparables, made arguments about amenity differences and questioned the estimated market values based upon assessments when compared to the subject dwelling. In this regard at hearing concerning market value issues, the Administrative Law Judge suggested to the appellants that hiring an appraiser to estimate the subject's market value may be the best evidence available to challenge their assessment as being excessive.

As to the evidence presented by the board of review, in rebuttal the appellants contend that homes with more living area square footage "should have a higher improvement assessment" than the subject property.

Conclusion of Law

As an initial matter, the jurisdiction of the Property Tax Appeal Board is strictly limited by law to determining the correct assessment of the property which is the subject of an appeal. (35 ILCS 200/16-180). Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his [or her] property for taxation purposes may file an appeal with the Board. (86 Ill.Admin.Code §1910.10(c)). Thus, the Property Tax Appeal Board specifically notes that it has no jurisdiction to determine the correct assessment(s) of neighboring properties, such as comparable #9 owned by the former Belvidere Township Assessor, which the appellants believe to have been incorrectly assessed by that former township assessor.

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 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.

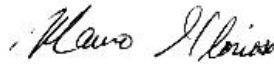
The parties submitted a total of 18 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the ten comparables presented by the appellants as each of the comparables are dissimilar to the subject. The Board finds that appellants' comparables #8, #4 and #1 differ too greatly in dwelling size by being too small or too large when compared to the subject dwelling of 3,792 square feet of living area to be considered similar to the subject; additionally, the fact that each of these three comparables have finished basement areas does not overcome the substantial differences in living area square footage when compared to the subject. The Board has also given little weight to appellants' comparables #2, #3, #5, #6, #7, #9 and #10 due to the lack of basement finish in these homes whereas the subject has 2,469 square feet of finished area in the basement. The Board has also given reduced weight to board of review comparables #1, #6 and #8 due to their newer dates of construction when compared to the subject dwelling that was built in 1995.

The Board finds the best evidence of assessment equity on this record to be board of review comparables #2, #3, #4, #5 and #7. These five comparables were most similar to the subject dwelling in age, design, size, foundation, finished basement and/or other features. The comparables had improvement assessments that ranged from \$100,755 to \$140,069 or from \$29.07 to \$34.14 per square foot of living area. The subject's improvement assessment of \$120,291 or \$31.72 per square foot of living area falls within the range established by the best comparables in this record. Furthermore, of the five most similar comparables to the subject which were presented by the board of review, comparable #4 is most similar to the subject in age, design, exterior construction and many features. It is noteworthy that the subject has a similar per-square-foot improvement assessment to board of review comparable #4 despite the fact that the subject is superior by having an extra half bath, nearly 1,000 additional square feet of finished basement area and an additional fireplace.

Finally, as to the appellants' contention that a larger home should have a higher improvement assessment, the Board finds that accepted real estate valuation theory holds that all factors being equal, as the size of the property increases, the per unit value decreases. Furthermore, in contrast, as the size of a property decreases, the per unit value increases.

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. 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.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



Member

DISSENTING: _____

CERTIFICATION

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 15, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Meyer & Katherine Abarbanel
9602 Perrett Lane
Belvidere, IL 61008

COUNTY

Boone County Board of Review
Boone County Assessment Office
1208 Logan Avenue
Belvidere, IL 61008