



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

APPELLANT: Meyer & Katherine Abarbanel
DOCKET NO.: 14-00487.001-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 2014 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 1.5-acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellant, Meyer Abarbanel, appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity as the bases of the appeal. No dispute was raised concerning the land assessment.

In support of the improvement inequity argument, the appellants submitted information on three equity comparables. The comparables were located within a mile of the subject property. The comparables consist of part one-story and part two-story dwellings of brick or frame with brick

trim exterior construction.¹ The homes were built between 1995 and 2004. The dwellings range in size from 2,964 to 4,606 square feet of living area. Each of the dwellings have a basement, one of which has 1,893 square feet of finished basement area. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 730 to 1,022 square feet of building area. The comparables had improvement assessments ranging from \$77,883 to \$133,272 or from \$26.28 to \$28.93 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$100,640 or \$26.54 per square foot of living area.

In support of the overvaluation argument, the appellants submitted information on three comparables located within 5-miles of the subject property. The comparables consist of a part one-story and part two-story dwelling and two, two-story dwellings of frame or frame with brick trim exterior construction.² The homes were built between 1996 and 2004. The dwellings range in size from 3,282 to 3,512 square feet of living area.³ Each of the dwellings have a basement with finished basement areas ranging in size from 850 to 1,120 square feet. Each home has central air conditioning, a fireplace and a garage ranging in size from 768 to 912 square feet of building area. The comparable parcels range in size from .68 to 1.37-acres of land area. The comparables sold between May 2012 and August 2013 for prices ranging from \$305,000 to \$328,000 or from \$87.70 to \$99.51 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$122,306 which would reflect a market value of approximately \$366,918 or \$96.76 per square foot of living area, including land.

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. The subject's total assessment reflects an estimated market value of \$420,863 or \$110.99 per square foot of living area, including land, when applying the 2014 three-year median level of assessment in Boone County of 33.73% as determined by the Illinois Department of Revenue. 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 support of its contention of the correct assessment, the board of review had previously filed information on five equity comparables and four comparable sales, three of which were properties used in the equity grid. At hearing, the Boone County Board of Review had the Belvidere Township Assessor Tamara Torrance along with Jessica Milner present the evidence.

The five equity comparables were each located within 4-miles of the subject property. The comparables consist of part one-story and part two-story dwellings of brick, frame and brick trim exterior construction. The homes were built between 1995 and 2004. The dwellings range in

¹ Detailed descriptive data has been drawn, in part, from the reiteration of the appellants' comparable properties that was presented by the Boone County Board of Review with its evidentiary filing.

² Detailed descriptive data has been drawn, in part, from the reiteration of the appellants' comparable properties that was presented by the Boone County Board of Review with its evidentiary filing.

³ The appellants' grid analysis reported dwelling sizes ranging from 3,512 to 4,416 square feet of living area with no supporting documentation whereas the board of review submitted copies of the applicable property record cards to support their reiteration of these comparables.

size from 3,230 to 4,383 square feet of living area. Each of the dwellings have a basement with finished area. Each home also has central air conditioning, one or two fireplaces and a garage ranging in size from 824 to 1,134 square feet of building area. The comparables had improvement assessments ranging from \$118,085 to \$147,013 or from \$30.39 to \$37.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$31.72 per square foot of living area.

For its comparable sales, the board of review presented four properties which repeated equity comparables #5, #1 and #3. The comparables consist of part one-story and part two-story dwellings of brick or frame with brick trim exterior construction. The homes were built between 1997 and 2004. The dwellings range in size from 3,320 to 4,383 square feet of living area. Each of the dwellings have a basement with finished basement areas ranging in size from 1,600 to 2,000 square feet. Each home has central air conditioning, a fireplace and a garage ranging in size from 824 to 1,170 square feet of building area. Comparable #3 also has a pool. The comparable parcels range in size from .82 to 2.07-acres of land area. The comparables sold between April 2012 and October 2014 for prices ranging from \$420,000 to \$650,000 or from \$110.31 to \$150.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment based upon its estimated market value.

In a four-page handwritten rebuttal, the appellants disputed the description by the assessing officials of the subject property's deck noting it is in poor condition. The appellants further contend that differences in landscaping condition between the subject and the board of review comparables. The appellants further disputed that the equity and/or sales data presented by the board of review refute the appellants' evidence that a reduction is warranted. Differences in age and dwelling sizes were also argued along with a contention that two parties can select different properties to support differing arguments.

Conclusion of Law

In part, the taxpayers contend assessment inequity as a 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight appellants' comparables #1 and #3 as each of the comparables are dissimilar to the subject in dwelling size. The Board also finds that appellants' comparable #2 differs too greatly by having an unfinished basement whereas the subject has 2,469 square feet of finished basement area. The Board has also given reduced weight to board of review comparables #1, #4 and #5 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 and #3. These comparables were most similar to the subject dwelling in age, design, size, foundation, finished basement and/or other features. These comparables had improvement assessments of \$118,085 and \$147,013 or \$33.54 and \$36.56 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 in terms of total improvement assessment. 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.

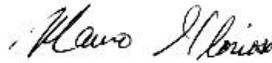
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly 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.

As part of this appeal, the appellants also contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 due to their two-story design when compared to the subject along with the location of comparable #2 being 5 miles from the subject.

The Board finds the best evidence of market value to be appellants' comparable sale #1 along with the board of review comparable sales. These comparables have varying degrees of similarity to the subject dwelling in age, size and/or features and sold between April 2012 and October 2014 for prices ranging from \$328,000 to \$650,000 or from \$99.51 to \$150.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,863 or \$110.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by appellants' comparable #1 and board of review comparable #1 when adjusting for differences in age, size and/or features. Based on this evidence the Board finds a reduction in the subject's assessment on grounds of overvaluation 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

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