



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

APPELLANT: Raymond J. & Donna Rabus
DOCKET NO.: 14-02103.001-R-1
PARCEL NO.: 05-05-31-313-004

The parties of record before the Property Tax Appeal Board are Raymond J & Donna Rabus, the appellants; and the Tazewell 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 **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,030
IMPR.: \$44,130
TOTAL: \$54,160

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Tazewell 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 one-story dwelling of brick and vinyl siding exterior construction that has 1,543 square feet of living area. The dwelling was constructed in 2005. The home features a concrete slab foundation, central air conditioning and a 528-square foot garage. The subject has a .0459 of an acre or 1,999 square foot site. The subject property is located in Groveland Township, Tazewell County.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellants submitted a grid analysis of three comparables located within the same development as the subject. The comparables were reported to consist of two-story dwellings of frame exterior construction. Two comparable were 10 or 11 years old. Two comparables have full unfinished basements and one comparable has a full finished basement. The comparables have central air conditioning, a fireplace and garages that contain 506 or 528 square feet of building area. The dwellings range in size from 1,444 to

1,773 square feet of living area and have improvement assessments ranging from \$56,350 to \$62,650 or from \$35.34 to \$39.02 per square foot of living area.

The appellants reported the comparables have 5,160 square foot sites and have land assessments of \$9,650 or \$10,030.

The appellants argued the subject is located on a private street, yet they still have to pay city taxes with a high tax rate. The appellants also argued they pay high homeowners association fees in addition to property taxes. The appellant argued the comparables they submitted are situated on the lake, superior to the subject. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$54,160. The subject property has an improvement assessment of \$44,130 or \$28.60 per square foot of living area and a land assessment of \$10,030.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four assessment comparables located within the same development as the subject. Comparable #4 is situated on the lake front. The comparables consist of one-story dwellings of brick and vinyl siding exterior construction that were 7 to 10 years old. One comparable has a concrete slab foundation and three comparables have full unfinished basements. The comparables have central air conditioning and garages that contain 528 or 552 square feet of building area. The dwellings range in size from 1,512 to 1,597 square feet of living area and have improvement assessments ranging from \$44,280 to \$61,970 or from \$28.70 to \$38.57 per square foot of living area. The comparables have sites that contain .0459 of an acre of land area, like the subject, and have land assessments ranging from \$9,880 to 14,060.

The board of review argued the appellants' comparables #1 and #2 are multi-story dwellings that are end units of a triplex near the lake. Appellants' comparable #3 is one side of a duplex near the lake that is assessed greater than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers argued assessment inequity as one of the basis to 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.

The record contains seven assessment comparables for the Board's consideration. As an initial matter, the Board finds each of the comparables submitted by both parties have improvement assessments ranging from \$44,280 to \$62,650 or from \$28.70 to \$39.02 per square of living area, which are greater than the subject's improvement assessment of \$44,130 or \$28.60 per square

foot of living area. The Board gave less weight to the comparables submitted by the appellants and comparables #2, #3 and #4 submitted by the board of review due to their dissimilar design and/or superior basements when compared to the subject. The Board finds comparable #1 submitted by the board of review is most similar when compared to the subject in location, design, age dwelling size and features. This comparable has an improvement assessment of \$44,280 or from \$28.70 per square foot of living area. The subject property has an improvement assessment of \$44,130 or \$28.60 per square foot of living area, which is less than the most similar assessment comparables contained in the record. After considering adjustments to the comparable for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

With respect to the subject's land assessment, the record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants and comparable #4 submitted by the board of review due to their lake front locations, dissimilar to the subject. The Board finds comparables #1, #2 and #3 submitted by the board of review are more similar to the subject in location and land area. They have land assessments of \$9,880 or \$10,030. The subject's land assessment of \$10,030 is supported by the most similar land comparables contained in the record. Therefore, no reduction in the subject's land 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. 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: June 19, 2018



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

Raymond J & Donna Rabus
2804 Addison CT
Pekin, IL 61554

COUNTY

Tazewell County Board of Review
4th Floor, Room 401
11 South Fourth Street
Pekin, IL 61554