



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

APPELLANT: Edward Kearns
DOCKET NO.: 14-02672.001-R-1
PARCEL NO.: 08-120-021-00

The parties of record before the Property Tax Appeal Board are Edward Kearns, the appellant; and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$32,604
IMPR.: \$116,142
TOTAL: \$148,746

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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 frame construction with 2,830 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial basement containing finished area, central air conditioning, a fireplace and a 673 square foot garage. The property has a 0.908 acre site and is located in Galena, Guilford Township, Jo Daviess County.

The appellant contends assessment inequity regarding the subject's land and improvement as the basis of the appeal.¹ In support of the inequity argument the appellant submitted information on three comparables.² The comparables had land assessments ranging from \$5,744.55 to \$35,827.85 per acre of land area. The subject has a land assessment of \$35,828.57 per acre of

¹ The appellant also submitted sales information regarding overvaluation.

² The board of review submitted corrected information regarding the appellant's data, which will be used in this decision.

land area. These same comparables had improvement assessments ranging from \$111,093 to \$147,174 or from \$49.27 to \$74.35 per square foot of living area. Each comparable sold in December 2014 for prices ranging from \$290,000 to \$399,000 or from \$172.51 to \$195.88 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 \$148,746. The subject property has an improvement assessment of \$116,142 or \$41.04 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on seven comparables. The comparables had land assessments ranging from \$9,315.87 to \$28,739.30 per acre of land area. These same comparables had improvement assessments ranging from \$87,133 to \$154,450 or from \$40.11 to \$85.47 per square foot of living area. The subject's assessment reflects a market value of approximately \$444,682 or \$157.13 per square foot of living area, including land using the 2014 three year average median level of assessments for Jo Daviess County of 33.45% as determined by the Illinois Department of Revenue. The comparables sold from February 2013 to May 2015 for prices ranging from \$291,995 to \$520,000 or from \$136.32 to \$276.15 per square foot of living area, including land.

Conclusion of Law

The taxpayer contends, in part, 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

In both the inequity analysis and the overvaluation analysis, less weight was given the appellant's comparables and board of review comparables #3 through #7 based on their dissimilar design and/or size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. These comparables had improvement assessments \$57.59 and \$40.68 per square foot of living area. The subject's improvement assessment of \$41.04 per square foot of living area is supported by the best comparables in this record. All of the comparables had land assessments ranging from \$5,774.55 to \$35,827.85 per acre of land area. The subject's land assessment of \$35,828.57 per acre of land area is supported by this record.³ Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement nor land was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

³ Subject's actual land assessment is \$32,604.

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 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 presented.

The appellant also submitted evidence contending 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds best comparable sales in this record are the board of review's comparables #1 and #2. These two comparables sold in February and April 2013 for \$520,000 and \$291,995 or for \$195.64 and \$136.32 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$444,682 or \$157.13 per square foot of building area including land, which is supported by the best comparables in this record. Therefore, the Board finds no reduction in the subject's assessment is warranted on this basis.

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



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: July 22, 2016



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.