



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

APPELLANT: James Powers  
DOCKET NO.: 14-02707.001-R-1  
PARCEL NO.: 04-000-286-00

The parties of record before the Property Tax Appeal Board are James Powers, the appellant, by attorney Ronald J. Leinen, of Vincent, Roth, Toepfer & Leinen, PC, in Galena, 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:

<b>F/Land:</b>	\$974
<b>Homesite:</b>	\$4,667
<b>Residence:</b>	\$28,735
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$34,376

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 is a 70.09-acre site which includes a .62-acre homesite and the remaining acreage is assessed under various farmland categories. The homesite has been improved with a one-story 5,940 square foot pole building which consists of 1,650 square feet finished as living area and the balance of building of 4,590 square feet consists of an unfinished pole building. The pole building described as a Grade D in average condition was constructed in 2002. Features of the living area portion of the pole building include a concrete slab foundation and central air conditioning. The property is located in Elizabeth, Derinda Township, Jo Daviess County.

The appellant appeared at hearing before the Property Tax Appeal Board with his attorney contending assessment inequity as the basis of the appeal concerning the pole building/residence

assessment; no dispute was raised concerning the farmland or homesite assessments. In support of this argument, the appellant submitted information on four equity comparables located within 3-miles of the subject property.<sup>1</sup>

The comparable buildings were described as 1.5-story or two-story frame dwellings that were 75 to 115 years old and which range in size from 1,560 to 2,274 square feet of living area. Each of the comparable homes has a basement, one of which includes finished area. In addition, one of the comparables has central air conditioning and a fireplace. Two of the comparables each have a garage of 420 and 616 square feet of building area. These four comparable dwellings have improvement assessments ranging from \$9,867 to \$22,288 or from \$6.33 to \$9.80 per square foot of living area.

Based on this evidence, the appellant contends that the improvement assessment portion of the subject pole building is inequitable and therefore, the appellant requested a reduced improvement assessment of \$18,743 or \$3.16 per square foot of building area for the entire pole building; assuming, arguendo, no dispute with the non-finished area assessment of the pole building, the appellant's request for the improved living area would result in an assessment of \$2,729 or \$2.02 per square foot of living area.

Upon questioning by the board of review representative, counsel for the appellant conceded that the subject pole building is newer than the appellant's suggested comparable dwellings, but argued similarity in location and size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,376. The subject parcel has a farmland assessment of \$974 and a homesite assessment of \$4,667. The pole building has an assessment of \$28,735 which consists of an improvement assessment of \$12,721 or \$9.42 per square foot of living area and the remainder of the pole building assessment of \$16,014 is \$3.49 per square foot for the standard unfinished pole building area.

In response to the appellant's data, the board of review contends each of the appellant's comparables are dissimilar to the subject in style (story height), age, size, foundation, features and/or construction materials which differ from the subject in that these are frame homes as compared to the subject pole framed building.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located in the rural townships of Woodbine, Pleasant Valley and Berreman. Comparables #2 and #3 consist of one-story frame homes, however, comparable #2 also has a large barn which included a remodeled loft area with living quarters and the dwelling portion of comparable #3 has a concrete slab foundation. The remaining comparables #1 and #4 through #7 are described as pole buildings with living quarters. All seven comparables were built between 1948 and 2009. The living areas of the buildings range from 220 to 3,360 square feet. Comparables #1 and #6 have central air conditioning. Comparable #4 also has two fireplaces. In

---

<sup>1</sup> In the grid analysis, the appellant applied the living area square footage to the entire pole building assessment of \$28,735 to arrive at the purported living area square footage assessment of \$21.28. The Property Tax Appeal Board finds that analysis on this record to be erroneous.

the grid analysis, the board of review reported the improvement assessments of the living quarters only of these comparables ranged from \$3,744 to \$33,597 or from \$10.00 to \$62.60 per square foot of living area. As to comparables #1, #2, #5, #6 and #7, the board of review also reported the non-living area assessments of the pole buildings ranged from \$3,368 to \$11,502 or from \$4.13 to \$9.83 per square foot of the standard (unfinished) pole building area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's disputed improvement assessment.

In written rebuttal, but which was not raised in the course of the hearing, the appellant's counsel set forth a procedural objection that a Freedom of Information Act (FOIA) request for "property record cards for all residences located in ag buildings or barns in Jo Daviess County" resulted in a response that the request was unduly burdensome and copies of record cards could be provided at a cost to the appellant of \$6,824.40. Counsel's rebuttal further contended that the Chief County Assessment Officer produced at the local board of review hearing the "comparables submitted into evidence in this appeal, in violation of the Freedom of Information Act."

In surrebuttal, the Jo Daviess County Board of Review contended the FOIA response was made with the guidance of the Jo Daviess County State's Attorney and that 22,772 property record cards would need to be printed. Based on the provisions of FOIA, after 50 pages, the remainder would be charged at \$.15 per page. The surrebuttal further contended that pole buildings with living quarters are not specially coded in the county's database in order to narrow the query. Alternatively, counsel was advised to provide addresses of specific parcels that could be provided or counsel could view records in the office during normal office hours.

The board of review concluded that the comparable data submitted is not "all the pole buildings with living quarters located in Jo Daviess County and . . . were found after hours of research."

### **Conclusion of Law**

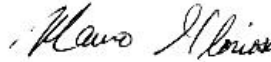
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 parties submitted a total of eleven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's four suggested comparable dwellings as each is a farmland frame home that is significantly older than the subject's recently constructed pole frame building that includes living area. The Board has also given reduced weight to board of review comparables #3, #4, #5 and #7 due to the differences in building type and/or the small portion of living area within the building when compared to the subject building.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #6. These three comparables had living area improvement assessments that ranged from \$9,753 to \$25,422 or from \$10.16 to \$16.77 per square foot of living area. These three comparables consist of living areas ranging in size from 960 to 1,516 square feet. The subject's living area improvement assessment of \$12,721 or \$9.42 per square foot of living area falls below the range established by the best comparables in this record. Furthermore, these three comparables have remaining unfinished building areas ranging in size from 1,152 to 1,920 square feet of building area with the balance of the building assessment ranging from \$3,775 to \$11,502 or from \$5.03 to \$9.83 per square foot of building area. The subject's unfinished pole building area assessment of \$16,014 or \$3.49 per square foot of building area falls below the range established by the best comparables in this record on a per-square-foot basis with the subject also having the largest unfinished pole building area in size of 4,590 square feet.

In conclusion, based on this record and after hearing the testimony, the Property Tax Appeal Board finds the appellant 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: December 18, 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

James Powers, by attorney:  
Ronald J. Leinen  
Vincent Roth Toepfer & Leinen PC  
122 1/2 North Main Street  
P.O. Box 334  
Galena, IL 61036

COUNTY

Jo Daviess County Board of Review  
Jo Daviess County Courthouse  
Galena, IL 61036