



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

APPELLANT: Nicholas & Mary Augustine  
DOCKET NO.: 15-00266.001-R-1  
PARCEL NO.: 05-12-102-015

The parties of record before the Property Tax Appeal Board are Nicholas & Mary Augustine, 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:** \$10,000  
**IMPR.:** \$55,370  
**TOTAL:** \$65,370

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 2015 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 two-story dwelling of frame construction with approximately 2,384 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 1,272 square foot garage. The property has a 14,327 square foot site and is located in Poplar Grove, Belvidere Township, Boone County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of the improvement inequity argument, the appellants submitted information on four

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<sup>1</sup> The appellants reported a dwelling size of 2,372 square feet, but provided no documentary evidence to support the calculation. The assessing officials reported a dwelling size of 2,384 square feet along with a property record card and schematic drawing to support the calculation. Based on the weight of the substantive evidence, the Board has accepted the dwelling size reported by the assessing officials.

equity comparables located in the same subdivision as the subject. The comparable dwellings are two-story frame or frame and brick dwellings that were built in 2004 to 2006. The homes range in size from 2,332 to 2,634 square feet of living area. Each comparable has a basement, one of which has finished area. Each home has central air conditioning and a 600 square foot garage. Three of the comparables have a fireplace. The homes have improvement assessments ranging from \$50,197 to \$54,409 or from \$20.08 to \$22.16 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$50,197 or \$21.06 per square foot of living area.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,370. The subject property has an improvement assessment of \$55,370 or \$23.23 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum with additional data. In the memorandum, the board of review noted that the appellants submitted comparable properties to the subject, but also stated "there are thirty-five two story homes in the same subdivision that are similar to the subject." The board of review in Exhibit 2 restated the appellants' comparables which revealed a higher improvement assessment of \$56,231 or \$21.35 per square foot of living area for appellants' comparable #3. The data also depicted that the garages of the comparables range in size from 792 to 884 square feet of building area. Exhibit 3 consists of a listing of all 35 dwellings in the subdivision ranging in size from 1,918 to 2,915 square feet of living area.

In support of its contention of the correct assessment the board of review submitted Exhibit 4 consisting of information on four equity comparables located in the subject's subdivision. The comparable dwellings are two-story frame dwellings that were built between 2002 and 2005. The homes range in size from 2,336 to 2,636 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 688 to 848 square feet of building area. Three of the comparables also have a fireplace. The homes have improvement assessments ranging from \$53,525 to \$63,919 or from \$21.69 to \$24.25 per square foot of living area.

Based on the foregoing evidence with consideration of both parties' comparable properties, the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

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

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<sup>2</sup> Based on the living area of the subject reported by the appellants, the assessment request reflects \$21.16 per square foot of living area.

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 comparables had varying degrees of similarity to the subject property in age, size and features. These eight comparables had improvement assessments that ranged from \$21.18 to \$24.25 per square foot of living area. The subject's improvement assessment of \$23.23 per square foot of living area falls within the range established by the best comparables in this record and appears justified when giving due consideration to the subject's substantially larger garage as compared to each of the eight comparables along with consideration of differences in age.

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.



Chairman



Member



Acting 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: August 18, 2017



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.