



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

APPELLANT: Donald & Linda Ryba
DOCKET NO.: 15-01272.001-R-1
PARCEL NO.: 22-08-276-017

The parties of record before the Property Tax Appeal Board are Donald and Linda Ryba, the appellants; and the Ogle County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Ogle** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,938
IMPR.: \$41,175
TOTAL: \$49,113

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Ogle 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 is improved with a one-story dwelling of frame construction with 1,350 square feet of living area. The dwelling was constructed in 1989 and is approximately 26 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, a 400 square foot concrete patio and an attached two-car garage with 440 square feet of building area. The property has a 12,825 square foot site with frontage on Lost Lake and is located in Dixon, Taylor Township, Ogle County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with one-story dwellings of frame or frame and brick construction that range in size from 1,500 to 2,000 square feet of building area. The dwellings range in age from 12 to approximately 45 years old. Two comparables have a partial or full basement. Each comparable has central air conditioning, one fireplace and a garage with either 440 or 660 square

feet of building area. The comparables are described as being located from next door to 2,500 feet from the subject property. The appellants indicated that comparables #1, #2 and #3 have frontage on Lost Lake. They also indicated that comparable #1 has a partial finished basement. The appellants further asserted that comparable #2 has a full finished basement with a family room, one bedroom and a bathroom. These properties have improvement assessments ranging from \$27,908 to \$41,941 or from \$15.64 to \$26.18 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$37,278 or \$27.61 per square foot of living area and the total assessment be reduced to \$45,216.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,810. The subject property has a land assessment of \$7,983 and an improvement assessment of \$45,872 or \$33.98 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables and six comparable sales. The equity comparables are described as being improved with one-story dwellings that range in size from 1,152 to 1,992 square feet of living area. The dwellings range in age from 8 to 56 years old. Each comparable has a basement with five being finished, nine comparables have central air conditioning, nine comparables have one or two fireplaces and nine comparables have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$32,413 to \$67,662 or from \$27.01 to \$39.73 per square foot of living area.

The six comparable sales were described as being Lost Lake sales with lake access improved with dwellings that range in size from 1,600 to 2,110 square feet of living area. The comparables sold from November 2013 to October 2015 for prices ranging from \$100,000 to \$335,000.

In rebuttal the appellants asserted that the first five comparables provided by the board of review support the conclusion that the assessed value of the subject's improvement is excessive. The appellants further assert the remaining five comparables utilized by the board of review were not similar to the subject in living area in that they have from 1,600 to 3,618 square feet of living area when you add the above grade living area to the basement finished area.

Conclusion of Law

The taxpayers contend assessment inequity with respect to the improvement 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 evidence in the record supports a reduction in the subject's improvement assessment.

With respect to the assessment equity claim, the record contains 14 comparables submitted by the parties to support their respective positions. The Board gives little weight to appellants' comparables #3 and #4 due to the fact neither of these have basements while the subject dwelling has a full unfinished basement. The Board gives little weight to board of review equity

comparable #1 as this property has no garage while the subject property has a two-car attached garage. The Board gave little weight to board of review comparables #2, #4, #7 and #10 due to differences from the subject dwelling in age. Additionally, board of review comparable #4 has no central air conditioning and no fireplace making it inferior to the subject property in features. The remaining comparables in this record, identified as appellants' comparable #1 and #2 as well as board of review comparables #3, #5, #6, #8 and #9, are most similar to the subject property and have improvement assessments ranging from \$39,263 to \$60,364 or from \$25.44 to \$37.73 per square foot of living area. The record indicates that appellants' comparables #1 and #2 as well as board of review comparables #3, #5, #8 and #9 have finished basement area, which would require a downward adjust as the subject property has an unfinished basement. Board of review comparable #6 was not described as having a finished basement and the dwelling was similar to the subject dwelling in location, size and features, although newer than the subject dwelling. Board of review comparable #6 has an improvement assessment of \$32.75 per square foot of living area. The subject's improvement assessment of \$45,872 or \$33.98 per square foot of living area falls within the range established by the best comparables in this record. Nevertheless, the Board finds a reduction to the subject's improvement assessment is justified when considering the subject property has an unfinished basement and the fact the subject's assessment is above the most similar comparable on a square foot basis.

The Board gives little weight to the comparable sales submitted by the board of review as this evidence does not address the appellants' assessment inequity argument.

Based on this record the Board a reduction in the subject's assessment is 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: December 19, 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 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

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COUNTY

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