



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

APPELLANT: Peggy Afflerbaugh & Jerry Griffin
DOCKET NO.: 15-01444.001-R-1
PARCEL NO.: 08-27-257-007

The parties of record before the Property Tax Appeal Board are Peggy Afflerbaugh & Jerry Griffin, 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: \$3,000
IMPR.: \$25,333
TOTAL: \$28,333

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 consists of a 1½-story dwelling of frame construction containing 1,738 square feet of living area. The dwelling is 78 years old. Features of the home include central air conditioning, a fireplace and a 564 square foot garage. The subject is located in Mt. Morris, Mt. Morris Township, Ogle County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on eight comparables. These comparables are 1½ or 2-story¹ frame dwellings. The comparables ranged in age from 65 and 105 years old². They

¹ The appellants describe the comparables as 2-story dwellings in the grid analysis, but the photographic evidence submitted by the appellants indicate some of the dwellings are 1½-story homes.

² The appellants did not provide age information for comparables #5 through #8 in the grid analysis but did submit Property Record Cards for these comparables. The Board finds the age of comparables #5, #8 and #9 to be 80, 95 and 105 years old, respectively. No age was provided for comparable #6.

range in size from 1,512 to 2,128 square feet of living area and are located within nine blocks of the subject. The comparables have improvement assessments ranging from \$16,983 to \$30,333 or from \$7.98 to \$15.49 per square foot of living area. The appellants also reported the subject sold in June 2014 and was not advertised and therefore not an arm's length transaction. The appellants also submitted a letter to the Board stating the dwelling size of 1,738 is correct and describing the conditions of the recent sale.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$25,333 or \$14.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's improvement assessment of \$31,000 or \$17.84 per square foot of living area.

In support of the subject's assessment the board of review submitted narrative information on five comparables but did not complete the grid analysis. Board of review comparable #5 is the same property as appellants' comparable #2. The comparables are described as 1½ or 2-story frame dwellings that were built between 1932 and 1950, with no age information given for comparable #1. They range in size from 1,431 to 2,064 square feet of living area. Little information was provided with regard to the comparables' features. The board of review submitted an aerial photograph of the comparables showing their proximity to the subject. The comparables have improvement assessments ranging from \$29,686 to \$34,460 or from \$14.70 to \$23.57 per square foot of living area. The board of review also reported sale information for several comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal the appellants discussed the recent sale of the subject and addressed the board of review evidence point by point. The appellants' refuted the assessor's claim that appellants' comparable #8 is in poor condition and submitted photographic evidence to support the argument.

Conclusion of Law

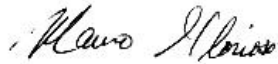
The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board gave no weight to the recent sale of the subject since it was not an arm's length transaction and the basis of the appeal was equity.

The parties submitted thirteen equity comparables for the Board's consideration. The Board gave less weight to the board of review's comparables based on dissimilar dwelling sizes as compared

to the subject and/or lack of information on dwelling age and/or features. The Board also gave less weight to appellants' comparables #1, #2, #3, #6 and #7 based on their dissimilar dwelling sizes. The Board finds the best evidence of assessment equity in the record to be the appellants' comparables #4, #5 and #8. These three comparables are similar to the subject in location, age, exterior construction, dwelling size and features. They have improvement assessments ranging from \$9.34 to \$15.15 per square foot of living area. The subject's improvement assessment of \$17.84 per square foot of living area falls above the range established by the most similar comparables in the record. Therefore, the Board finds a reduction in the subject's improvement assessment commensurate with the appellants' request 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



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: April 17, 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

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