



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

APPELLANT: William & Teresa Sutton
DOCKET NO.: 15-01467.001-C-1
PARCEL NO.: 08-26-308-004

The parties of record before the Property Tax Appeal Board are William & Teresa Sutton, 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 **No Change** 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: \$8,000
IMPR.: \$80,000
TOTAL: \$88,000

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 2-story brick apartment building containing 7,776 feet of living area divided into 12 one-bedroom apartments. The building is 45 years old. Features of the apartment building include a laundry facility and a basement. There is no covered parking on-site. 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 three equity comparables located within six blocks of the subject. Comparable #1 is a 50 year old concrete block/stucco building that has been used as apartments for 35 years. It is 10,800 square feet in size and contains seven two-bedroom apartments and four one-bedroom apartments.¹ Comparable #2 is a 35 year old brick and frame building containing 7,072 square feet of building area divided into eight two-bedroom

¹ The appellants claim the county's building size for comparable #1 of 5,232 square feet of building area is incorrect and the correct size is 10,800 square feet of building area. The board of review did not refute this claim.

apartments and four one-bedroom apartments. Comparable #3 is a 42 year old brick building containing 10,098 square feet of building area divided into eight two-bedroom apartments and two one-bedroom apartments.² The three comparables have improvement assessments ranging from \$35,616 to \$74,700 or from \$3.30 to \$10.56 per square feet of building area. The appellants also submitted a summary sheet in which they discuss similarities and differences between the subject and their comparables. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$64,691 or \$5,391 per apartment unit or \$8.32 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,000. The subject property has an improvement assessment of \$80,000 or \$6,667 per apartment unit or \$10.29 per square foot of building area.

With respect to the appellants' evidence, the board of review described each comparable including number and locations of apartments, parking, condition, and location. Appellants' comparable #1 is described by the board of review as a downtown "derelict theater" converted to apartments with very limited parking.

The board of review did not submit any equity comparables for the Board's consideration.

In written rebuttal, the appellants cite issues with the assessment process and claim comparables #2 and #3 are the best comparables for the subject.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave less weight to appellants' comparable #1 based on its lack of parking, location and original use as a theater later converted to apartments as compared to the subject's original design as an apartment building. The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3. These comparables were similar to the subject in style, construction, age, location, building size and number of apartments. They had improvement assessments of \$10.56 and \$7.16 per square foot of building area or \$6,225 and \$7,232 per apartment unit, respectively. The subject's improvement assessment of \$10.29 per square foot of building area or \$6,667 per apartment unit is supported by these two most similar comparables on both a per square foot basis as well as a per apartment unit basis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the

² In the grid analysis the appellants indicate comparables #2 and #3 have two buildings on the parcel. The board of review indicates each parcel contains only one apartment building with the other building being covered parking.

subject's improvement was inequitably assessed and a reduction in the subject's assessment based on equity 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: 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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APPELLANT

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COUNTY

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