



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

APPELLANT: William J. Lowery  
DOCKET NO.: 15-01469.001-F-1  
PARCEL NO.: 03-23-200-011

The parties of record before the Property Tax Appeal Board are William J. Lowery, the appellant; 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:

<b>F/Land:</b>	\$113
<b>Homesite:</b>	\$5,800
<b>Residence:</b>	\$31,400
<b>Outbuildings:</b>	\$4,000
<b>TOTAL:</b>	\$41,313

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 includes a one-story dwelling of brick construction with 1,602 square feet of living area. The dwelling is approximately 29 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 804 square feet of building area. The property also has a metal clad machine shed with 1,440 square feet of building area and a storage shed of frame construction with 280 square feet of building area. The property has a 15-acre site with 1.4 acres classified as a homesite and 13.60 acres classified as farmland. The property is located in Leaf River, Leaf River Township, Ogle County.

The appellant contends assessment inequity with respect to the dwelling and homesite as the basis of the appeal. In his submission the appellant asserted he measured the subject dwelling, machine shed and storage shed and arrived at a dwelling size of 1,602 square feet.

In support of the assessment inequity argument the appellant submitted information on three equity comparables described as being improved with two, 2-story dwellings and one, part 2-story and part 2½-story dwelling that range in size from 2,400 to 4,260 square feet of living area. Each comparable has a basement, central air conditioning and a fireplace. The appellant also indicated the comparables had garages ranging in size from 450 to 2,000 square feet of building area. The appellant indicated that comparable #1 had three farm buildings with a combined area of 13,650 square feet. Copies of photographs for comparable #1 depict two, detached garages with two bays and six bays, respectively. The farm building assessment of the comparable is \$1,200. Comparable #2 was described as having four farm buildings which the appellant indicated ranged in size from 1,200 to 3,892 square feet of building area with a combined building area of 11,072 square feet. The appellant provided copies of photographs depicting four buildings he described as a machine shed, Quonset building, cattle shed and a shed. Comparable #2 had a farm building assessment of \$1,000. Comparable #3 was described as having a metal clad pole building (machine shed) with 10,898 square feet of building area. This comparable had no farm building assessment. The three comparables had land/lot assessments of \$5,000 or \$7,500. The comparables have building/dwelling assessments of \$28,553 or \$9.52 per square foot of living area, \$48,981 or \$11.50 per square foot of living area, and \$38,945 or \$16.23 per square foot of living area, respectively. The appellant asserts that if the subject's assessment is fair, then all three comparables should have a higher assessment than the subject property. The appellant requested the subject's total assessment, with reductions in the homesite and residence, be reduced to \$35,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,913. The subject property has a land/lot assessment of \$5,800, a farmland assessment of \$113, a farm building assessment of \$4,000, and a building (house) assessment of \$51,000.

In its submission the board of review stated the subject dwelling has approximately 2,150 square feet. To support the assessment the board of review presented five equity comparables improved with one-story dwellings that were located within .2 of a mile from the subject property. The comparable dwellings were described as ranging in size from 1,240 to 1,700 square feet of living area and each is approximately 40 years old. The board of review provided no other descriptive features about the comparables. These properties have improvement assessments that range from \$23,321 to \$50,429 or from \$14.60 to \$29.66 per square foot of living area. Using 2,150 square feet of living area, the board of review asserted that the subject has an improvement assessment of \$23.72 per square foot of living area. Only one comparable had an improvement assessment greater than the subject property on a square foot basis. The board of review asserted the median assessment of the comparables was \$19.60 per square foot of living area. The comparables have land assessments ranging from \$3,883 to \$11,985.

In rebuttal, the board of review asserted that the appellant's comparable were all older two-story farmhouse type dwellings located a further distance from the subject property.

### **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 evidence in the record supports a reduction to the subject's improvement assessment.

Initially, the Board finds the subject dwelling has 1,602 square feet of living area. The appellant asserted that he personally measured the subject dwelling. The board of review stated the subject dwelling has approximately 2,150 square feet of living area but provided no basis for that conclusion. Based on this limited record the Board finds the appellant's assertion that the subject dwelling has 1,602 square feet of living area based on his measurements is the best and only substantive evidence in the record.

The record contains information on eight comparables submitted by the parties to support their respective positions. With respect to the dwelling assessment, the Board gives less weight to the appellant's comparables as they differed from the subject dwelling in style, each being improved with a 2-story or part 2-story and part 2½-story dwelling while the subject property is improved with a one-story dwelling. The board of review also indicated each of the appellant's comparables was older than the subject dwelling. The comparables provided by the board of review were improved with similar one-story dwellings that were also more similar to the subject property in location and age. These properties have improvement assessments ranging from \$23,321 to \$50,429 or from \$14.60 to \$29.66 per square foot of living area. The subject property has an improvement assessment of \$51,000 or \$31.84 per square foot of living area based upon 1,602 square feet of living area, which is above the range established by the comparables provided by the board of review. Based on this record the Board finds a reduction to the subject's dwelling assessment is justified.

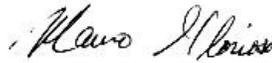
With respect to the land/lot assessment (homsite), the Board finds the comparables submitted by the parties have land assessments ranging from \$3,883 to \$11,985. The subject property has a land/lot assessment of \$5,800, which is within the range established by the comparables. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land/lot assessment is being inequitably assessed.

With respect to the farm building assessment, section 10-140 of the Property Tax Code provides:

Other improvements. Improvements other than the dwelling, appurtenant structures and site, including, but not limited to, roadside stands and buildings used for storing and protecting farm machinery and equipment, for housing livestock or poultry, or for storing feed, grain or any substance that contributes to or is a product of the farm, shall have an equalized assessed value of 33 1/3% of their value, based upon the current use of those buildings and their contribution to the productivity of the farm. (35 ILCS 200/10-140.)

The Board finds the appellant did not demonstrate that the subject's farm building assessment or the farm building assessments on the comparables are not reflective of their contributory value to the productivity of the respective farms. The Board finds that it appears that the farm building on comparable #3 was not assessed, however, an error in the assessment of one property does not justify the removal of the farm building assessment on the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's farm building was inequitably assessed.

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: July 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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