



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

APPELLANT: Sherry McAuliffe
DOCKET NO.: 15-01602.001-R-1
PARCEL NO.: 01-001-014-00

The parties of record before the Property Tax Appeal Board are Sherry McAuliffe, the appellant, and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$930
IMPR.: \$20,000
TOTAL: \$20,930

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jo Daviess 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 exterior construction with 1,960 square feet of living area. The dwelling was constructed in approximately 1910. Features of the home include a partial unfinished basement. An additional feature of the property is a 960 square foot garage that was built in 1991. The property has a 9,000 square foot site and is located in Apple River, Apple River Township, Jo Daviess County.

The appellant appeared before the Property Tax Appeal Board along with her husband contending assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment.

In support of this inequity argument, the appellant submitted information on four comparables located within two blocks of the subject property. The comparables consist of two-story frame dwellings that were each reportedly 116 years old and range in size from 1,792 to 1,872 square

feet of living area. Each comparable has a full or partial basement ranging in size from 728 to 810 square feet of building area and each comparable has central air conditioning. Each of the comparables also has a garage ranging in size from 468 to 936 square feet of building area. The comparables have improvement assessments ranging from \$16,966 to \$19,953 or from \$9.26 to \$11.13 per square foot of living area.

The appellant and her husband made a detailed and passionate argument that the 2015 quadrennial reassessment of their property, which resulted in a 56.70% increase in the property's assessment, was unconscionable and unacceptable under the facts and circumstances of the subject property.¹ The appellant argued, in part, that if Apple River was 'under assessed' the implemented assessment changes for the 2015 quadrennial reassessment were not evenly distributed among the properties.² Furthermore, the appellant's evidence was that no changes/improvements have been made to the subject dwelling other than maintenance and roof replacement after hail storm damage. The subject's basement was described as "old limestone" and the appellant additionally submitted nine photographs at hearing depicting variously cracks in drywall, older model wooden kitchen cabinetry and an area of exposed drywall/studs near a dual light switch plate.³

At the hearing, the appellant also testified that her comparable #3 recently sold in 2018 for \$60,000. The appellant's husband asserted that if put on the market, the subject dwelling would probably sell for \$50,000 or \$60,000.

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$20,000 or \$10.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,509.⁴ The subject property has an improvement assessment of \$23,579 or \$12.03 per square foot of living area.

As part of its submission, the board of review acknowledged that tax year 2015 was the "quad" or quadrennial reassessment year for Apple River Township. The board of review's data also

¹A copy of the re-assessment notice was submitted by the appellant with this appeal and depicts an estimated fair market value of the subject property of \$85,500 prior to action by the Jo Daviess County Board of Review. As depicted in the 2015 tax year Notice of Final Decision issued by the Jo Daviess County Board of Review the subject's total assessment was reduced to \$24,509 which would reflect a market value of approximately \$73,527.

² The Property Tax Code provides, in pertinent part, that "on or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can . . . in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value" [Emphasis added.] (35 ILCS 200/9-155)

³ No objection was raised at hearing by the board of review to the submission of additional photographic evidence. Furthermore, the appellant asserted that one set of original photographs had been presented with the appeal when originally filed with the Property Tax Appeal Board.

⁴ By letter dated June 23, 2017, the Property Tax Appeal Board sent notice to the Jo Daviess County Board of Review that it was found to be in default for failing to submit evidence in response to this appeal. By letter dated June 26, 2017, the Chief County Assessment Office and Clerk of the Board of Review notified the Property Tax Appeal Board that it had not received notice of the appeal and requested reversal of the default. At its meeting on July 17, 2017, the Property Tax Appeal Board voted to vacate the default and by correspondence issued on July 18, 2017, the board of review was granted an extension to October 16, 2017 to file its evidence. On August 21, 2017, the board of review submitted its evidence as allowed by the Property Tax Appeal Board.

included a single sentence description of the village of Apple River stating there are three churches, a post office, a bank, a new convenience market and a tavern/restaurant.⁵ In a grid analysis, the board of review reiterated the appellant's comparable properties as presented by the appellant and also presented an analysis of this data "without the garage." In this "adjusted for garage assessment" analysis, the subject property has an improvement assessment of \$9.49 per square foot of living area and the appellant's comparables range from \$7.70 to \$9.81 per square foot of living area.⁶

In support of its contention of the correct assessment, the board of review submitted information on ten equity comparables located in Apple River. The comparables consist of two-story frame dwellings that were built between the 1900's and 1930. The homes range in size from 1,408 to 2,304 square feet of living area. Each comparable has a full or partial unfinished basement and six of the comparables identified as #2, #4, #5, #8, #9 and #10 have air conditioning as a feature which is not a feature of the subject dwelling. Comparable #1 has an "integral" garage which size was not reported in the grid analysis and six of the comparables had garages ranging in size from 432 to 768 square feet of building area. The comparables have improvement assessments ranging from \$12,017 to \$24,616 or from \$8.07 to \$12.77 per square foot of living area. The board of review grid analysis also presented data of the per-square-foot improvement assessments "without garage" which ranged from \$8.07 to \$10.79 per square foot of living area.

As part of the board of review's submission it was also noted that three of the ten comparables presented had sold between June 2010 and December 2012 for prices ranging from \$64,000 to \$82,500 with the most recent sale being the one for \$64,000. The Chief County Assessment Officer presented the board of review's evidence at hearing and acknowledged that for the 2015 reassessment cycle, the assessing officials would have examined area sales prices that had occurred over the prior three-year period (i.e., 2012, 2013 and 2014).

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

At hearing and in rebuttal to the comparables presented by the board of review, the appellant contended that the appellant's comparable properties were much more similar to the subject in size, age, condition and location than the comparables presented by the board of review. The appellant further noted that both parties presented dwellings with the feature of central air conditioning, although the subject dwelling does not have central air and the appellant was unable to find any suitable comparables that did not have central air. The appellant testified that addition of this feature to the subject dwelling would exceed a cost of \$10,000 since the home currently has a steam heating system rather than forced air.

In closing, the appellant and her husband reiterated their contention that the increasing property taxes on the subject were a burden upon them and would likely result in them leaving Illinois.⁷

⁵ As part of the appellant's case-in-chief for this 2015 tax year appeal, it was asserted that the "reason" for higher taxes/assessment had been the new convenience market. The appellant testified the store was not even open until 2017 and regardless should not be a basis for a higher valuation.

⁶ The Property Tax Appeal Board notes that an analysis of the comparables "without air conditioning" may have been a more useful analysis on this record.

⁷ The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

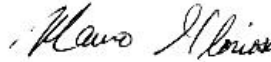
Conclusion of Law

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented a total of 14 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparable #6. These comparables were the most similar to the subject dwelling in size, age and/or features and had improvement assessments that ranged from \$9.26 to \$11.13 per square foot of living area. The subject's improvement assessment of \$12.03 per square foot of living area falls above the range established by the best comparables in this record and does not appear justified when giving due consideration to the subject dwelling's lack of air conditioning which is present in each of the appellant's comparable properties.

The Board gave reduced weight to board of review comparables #1 through #5 and #7 through #10 due to differences in dwelling size when compared to the subject. Based on this record and in consideration of all the arguments made at hearing, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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(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: December 18, 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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