



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

APPELLANT: Andrew & Melissa Wuebbels
DOCKET NO.: 16-00505.001-R-1
PARCEL NO.: 11-10-11-201-027

The parties of record before the Property Tax Appeal Board are Andrew & Melissa Wuebbels, the appellants; and the Clinton 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 **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,060
IMPR.: \$88,940
TOTAL: \$102,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Clinton County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 one-story single-family dwelling of brick exterior construction with 2,892 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement with finished area, a finished attic, central air conditioning, a fireplace, and a 996-square foot attached garage. The dwelling is located in the city of Albers, Looking Glass Township, Clinton County.

As background, the appellants submitted an assessment complaint to the Clinton County Board of Review contending that the square footage of the dwelling was shown incorrectly on their assessment. The board adjusted the square footage from 3,296 to 2,892 and decreased the subject's assessment from \$103,960 to \$102,000. The reason for the change was shown as "an adjustment to square footage."

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted a memorandum outlining their complaint to the board of review and information on two equity comparables, one of which is the subject prior to the adjustment in square footage. The one comparable is a one-story single-family residential structure of brick and vinyl-siding exterior construction containing 3,236 square feet of living area with an attic and an attached garage with 1,062 square feet of building area. The comparable is located two blocks from the subject and was built in 2003. It has a full unfinished basement, central air-conditioning, and a fireplace. The comparable has an improvement assessment of \$85,800 or \$26.51 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$86,493 or \$29.91 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 \$102,000. The subject property has an improvement assessment of \$88,940 or \$30.75 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, one of which was the one comparable submitted by the appellants. The parcels are located within 7 blocks of the subject and are improved with one-story single-family dwellings of brick or brick and vinyl siding exterior construction. The dwellings were built from 2002 to 2005 and contain from 1,810 to 3,236 square feet of living area. Each comparable has a full basement, three with finished areas. One comparable has an attic. Each comparable has central air-conditioning. Seven comparables have a fireplace. Each comparable has an attached garage ranging in size from 484 to 1,062 square feet of building area and comparable #5 has an additional 1,044-square foot detached garage. The comparables have improvement assessments ranging from \$61,610 to \$88,330 or from \$26.51 to \$37.36 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties presented data on ten suggested comparables for the Board's consideration, as one comparable was submitted by both parties. The Board gave less weight to board of review comparable #3 and comparables #5 through #9. Comparables #5 through #9 are all smaller dwellings when compared to the subject and comparables #3, #5 and #7 through #9 lack basement finished areas when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #2/board of review comparable #1 and board of review comparables #2 and #4. These comparables are most similar to the subject in design, age, location, size, foundation and most features and had improvement assessments ranging from \$74,300 to \$90,900 or from \$26.51 to \$31.21 per square foot of living area. The subject's improvement assessment of \$88,940 or \$30.75 per square foot of living area is supported by the most similar comparables in this record.

The main thrust of the appellants' claim was that the subject's assessment was excessive due to the error in the dwelling size. The Board finds that the board of review made an adjustment for square footage at the local hearing. The adjusted amount was not refuted with any credible evidence and a description error does not demonstrate that the underlying assessed value is incorrect as indicated by the evidence in the record.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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

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: November 20, 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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