



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

APPELLANT: Aaron Teske
DOCKET NO.: 16-02696.001-R-1
PARCEL NO.: 15-04-200-005

The parties of record before the Property Tax Appeal Board are Aaron Teske, the appellant; and the Bureau 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 **Bureau** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$2,651
F/LAND:	\$121
IMPR.:	\$46,000
TOTAL:	\$48,772

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Bureau 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 five-acre parcel improved with a one-story dwelling of frame construction with 1,914 square feet of living area. The dwelling is approximately three-years old with a full unfinished basement, central air conditioning, one fireplace, and an attached two-car garage. The property is located in Wyanet, Wyanet Township, Bureau County.

The appellant contends assessment inequity with respect to the dwelling as the basis of the appeal; no issue was raised with respect to the homesite or farmland assessments. In support of this argument the appellant submitted information on six equity comparables improved with four, 1-story dwellings, a 2-story dwelling and a 1.5-story dwelling of frame or frame and brick construction that range in size from 1,800 to 3,200 square feet of living area. The dwellings range in age from seven to fourteen years old. Each comparable has a basement, central air conditioning, and a garage ranging in size from 528 to 1,064 square feet of building area. One

comparable has a fireplace. These properties have improvement assessments ranging from \$39,954 to \$64,812 or from \$16.28 to \$26.94 per square foot of living area.

The appellant provided a copy of the final decision issued by the board of review establishing an improvement assessment of \$70,129 or \$36.64 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$46,000 or \$24.03 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables have improvement assessments that range from \$16.28 to \$26.94 per square foot of living area. The subject's improvement assessment of \$36.64 per square foot of living area falls above the range established by the appellant's comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code 1910.40(a) & 1910.69(a). Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.¹

¹ Section 2c of the Residential Appeal petition did not include the undisputed farmland assessment of \$121, which raises the total assessment to \$48,772.

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: September 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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APPELLANT

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COUNTY

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