



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

APPELLANT: Drew J. & Lisa K. Ferracuti
DOCKET NO.: 16-06746.001-R-1
PARCEL NO.: 21-04-200-025

The parties of record before the Property Tax Appeal Board are Drew J. and Lisa K. Ferracuti, the appellants; and the LaSalle 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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,904
IMPR.: \$105,672
TOTAL: \$119,576

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the LaSalle 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 and one-half story dwelling of cedar and brick exterior construction with 2,856 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, a fireplace, an inground swimming pool, and an 819-square foot garage. The dwelling is located in Shadow Ridge Subdivision, Ottawa Township, LaSalle County.

Drew Ferracuti, one of the appellants, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables. According to the appellants' grid analysis, the properties are located from one-half of a mile to three miles from the subject.¹ The comparables consist of two-story single-family residential dwellings of brick or brick and frame

¹ The board of review evidence shows that the comparables are located from 2.1 to 9.7 miles from the subject property.

exterior construction. The houses were built from 1991 to 2007 and contain from 3,100 to 4,194 square feet of living area. The comparables have full unfinished basements, central air-conditioning, at least one fireplace, and attached garages ranging in size from 441 to 888 square feet of building area. One comparable has an additional detached garage. Three of the comparables each have a swimming pool. The comparables have improvement assessments ranging from \$74,421 to \$95,681 or from \$21.61 to \$30.86 per square foot of living area.

Ferracuti testified that there are only 17 or 18 homes in Shadow Ridge Subdivision and that the subdivision “took a hit” in the economic downturn and has had no new development in several years. The subdivision is located on the northwest side of Ottawa and does not have any city services such as storm sewer, gutters or city water. The subdivision has only wells and septic systems. He contends that Shadow Ridge Subdivision is over-assessed in relation to the comparables in other subdivisions.

Ferracuti argued that comparable #1 is located in Johnson Subdivision, has 3,300 square feet of living area, a swimming pool and is located within walking distance from the subject, but has a much lower building assessment than the subject.

Ferracuti argued that comparable #2 is located in Dayton Estates Subdivision and is a golf course lot. Dayton Estates is a newer subdivision and is very similar to Shadow Ridge Subdivision. It is located on the northeast side of Ottawa. It also has no curbs or gutters but has much lower assessments when compared to the properties in Shadow Ridge Subdivision.

Ferracuti argued that comparable #3 is located outside the city in a rural subdivision and comparable #4 is located in Gracefield Subdivision which is also similar to but more developed than Shadow Ridge Subdivision. Comparable #5 is located near Dayton Estates Subdivision. It is not a golf course lot, but the house is far superior to the subject. He argued that Shadow Ridge Subdivision is not being treated fairly in the assessment process.

At hearing, Mr. Ferracuti attempted to introduce new exhibits pertaining to the 2017 sales of two homes in Shadow Ridge and Dayton Estates Subdivisions. Section 1910.67(k) of the rules of the Property Tax Appeal Board provides that:

In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:

- (1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part;
- (2) The filing requirement is specifically waived by the Board; or
- (3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

86 Ill.Adm.Code 1910.67(K). The Board finds that this evidence presented by the appellant at hearing is inadmissible and will not be considered in determining the subject’s assessment.

Based on this evidence, the appellants requested a reduction in the subject’s improvement assessment to \$84,000 or \$29.41 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 \$119,576. The subject property has an improvement assessment of \$105,672 or \$37.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same subdivision and within 0.4 of a mile from the subject. The comparables consist of two-story single-family residential dwellings of brick or brick and vinyl exterior construction. The dwellings were built in 2005 or 2006 and contain from 2,592 to 3,588 square feet of living area. The comparables have full basements, one with a finished area. Other features include central air-conditioning, one or two fireplaces, and a garage ranging in size from 812 to 888 square feet of building area. One of the comparables features a swimming pool. The comparables have improvement assessments ranging from \$95,616 to \$115,293 or from \$30.61 to \$37.62 per square foot of living area.

The board of review argued that the appellants' comparables are located from 2.1 to 9.7 miles from the subject, not within three miles as noted on appellants' grid analysis. In support of this contention, the board included two aerial maps depicting the location of the subject property and appellants' comparables versus the board of review's comparables. The board also submitted grid analyses of the appellants' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a brief submitted in rebuttal, appellants stated that Shadow Ridge Subdivision is an area with only 17 homes. For unknown reasons, the assessments in this subdivision drastically increased in 2016, therefore, appellants did not use comparables in Shadow Ridge as they believe there exists a general over-assessment in their subdivision.² Appellants contend that the board of review, in using only Shadow Ridge comparables, did not consider homes with similar characteristics in similar subdivisions in and around Ottawa, a city of only 19,000 people. Appellants' comparables are from several subdivisions with properties equal or equivalent to the subject property. Appellants argued that the rules of the Property Tax Appeal Board

“do not restrict an evaluation to just one subdivision or apply a restriction of a few miles in distance of a subject property. In smaller towns and rural areas, equity cannot be arbitrarily set to one neighborhood. The area should be considered. The Appellees use of comparables in the same neighborhood may be appropriate in a large city where the nature of land and property can change within a few blocks or by crossing a major highway but this analysis should not be applied in a small town setting.”

Further, appellants note that their comparables are all located in the same school districts as the subject property.

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

² The appellants did not timely submit any market evidence that would demonstrate that homes in Shadow Ridge were overvalued.

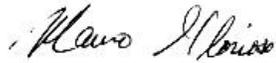
by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing 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 no reduction in the subject's assessment is warranted.

The parties presented nine suggested assessment comparables for the Board's consideration. The Board gave less weight to appellants' comparables #1, #3, #4 and #5 which are all older dwellings when compared to the subject. In addition, comparables #4 and #5 are larger dwellings when compared to the subject. The Board gave less weight to board of review comparable #4 due to its larger dwelling size when compared to the subject.

The Board finds appellants' comparable #2 and board of review comparables #1, #2 and #3 are most similar to the subject in location, design, age, size and most features. These comparables had improvement assessments ranging from \$82,952 to \$115,293 or from \$24.66 to \$37.62 per square foot of living area. The subject's improvement assessment of \$105,672 or \$37.00 per square foot of living area falls within the range established by the most similar assessment comparables in the record. After adjusting for differences to the comparables in some features when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

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: March 19, 2019



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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