



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

APPELLANT: Laura Griffin  
DOCKET NO.: 17-03468.001-R-1  
PARCEL NO.: 18-003-094-00

The parties of record before the Property Tax Appeal Board are Laura Griffin, 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:** \$ 1,608  
**IMPR.:** \$21,000  
**TOTAL:** \$22,608

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 2017 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 dwelling of frame construction that has 836 square feet of living area.<sup>1</sup> The dwelling was constructed in 1973. The home features an unfinished basement, a fireplace and a 306 square foot carport. The subject property is located in Thompson Township, Jo Daviess County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this claim, the appellant submitted a grid analysis of four comparables located from 200 yards to within ½ of a mile from the subject. The comparables consist of one-story frame

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<sup>1</sup> The appellant argued the subject dwelling has 594 square feet of living area but presented no evidence to support this claim. The Board finds the only evidence of the subject's dwelling size contained in this record is the property record card that was submitted by the board of review. The property record card has a schematic drawing of the subject dwelling depicting 836 square feet of living area.

dwelling that was 30 to 48 years old. Two comparables have full unfinished basements and two comparables have full finished basements. Comparables #1 and #4 have central air conditioning; comparables #1, #3 and #4 have a fireplace; and comparables #2 and #4 have a two car or four car detached garage. Other features include various decks and patios. The dwellings range in size from 768 to 1,152 square feet of living area. The comparables have improvement assessments ranging from \$10,025 to \$25,663 or from \$13.05 to \$22.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$29,353. The subject property has an improvement assessment of \$27,745 or \$33.19 per square foot of living area.

With respect to the evidence submitted by the appellant, the board of review argued the comparables submitted by the appellant are listed in "average" condition whereas the subject is listed in "good" condition. The board of review claimed there is a difference in per square foot price due to condition as a house in good condition will sell higher than a house in average condition.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, a grid analysis of eight assessment comparables and a grid analysis of three comparable sales.<sup>2</sup> The eight assessment comparables are located within Apple Canyon Lake like the subject, but their proximate location in relation to the subject was not disclosed. They consist of one-story frame dwellings that were built from 1970 and 1978. Three comparables have full unfinished basements and five comparables have full basements that are full or partially finished. Four comparables have one or two fireplaces and six comparables have central air conditioning. One comparable has a basement garage and six comparables have garages that range in size from 336 to 576 square feet of building area. Comparable #4 also has a 400 square foot carport. Other features include various decks, porches and patios. The dwellings range in size from 866 to 1,221 square feet of living area. The comparables have improvement assessments ranging from \$30,949 to \$41,552 or from \$30.50 to \$39.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the comparables submitted by the board of review are superior to the subject in dwelling size, features and may be located in different school districts. The appellant also disputed the "good" condition classification of the subject property noting the dwelling has not had additions or major improvements since 1973.

In response to the appellant's rebuttal, the board of review argued the appellant submitted no market evidence that properties located in different school districts or in varying locations within Apple Canyon Lake results in higher sale prices. The board of review also attempted to explain

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<sup>2</sup> The Board finds the three comparable sales submitted by the board of review fails to address the appellant's inequity claim and will not be further addressed in this decision. Notwithstanding, the Board notes each of these comparables are underassessed in relation to their most recent sale price.

and support the “good” condition placed on the subject but submitted no substantive evidence to support the assertions.

### **Conclusion of Law**

The taxpayer argued assessment inequity as the basis to 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). Additionally, the Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds there is a pattern of assessment inequity and the appellant met this burden of proof. Therefore, a reduction in the subject’s assessment is warranted.

The record contains 12 assessment comparables for the Board's consideration. As initial, matter the Board gave little weight to the board of review’s argument that the comparables identified by the appellant are in “average” condition while the subject is in “good” condition. The Board finds the board of review did not provide any objective criteria or explanation as to how the subject’s or comparables subjective condition was determined or objective evidence showing their differences in terms of condition. In reviewing the photographic evidence submitted by both parties, the Board finds the subject property and comparables submitted by both parties appear to be well maintained dwellings.

The Board finds the comparables submitted by both parties were similar to the subject in design and age. However, 11 of the 12 comparables are superior to the subject in the number of bathrooms, finished basement area, central air conditioning and/or garages. Additionally, seven of the comparables are from 18% to 32% larger in dwelling size when compared to the subject. The 12 assessment comparable have wide ranging improvement assessments from \$10,025 to \$41,552 or from \$13.05 to \$39.95 per square foot of living area. The Board further finds the most similar comparable contained in this record is comparable #3 submitted by the appellant. It has an improvement assessment of \$15,997 or \$17.85 per square foot of living area. The subject property has an improvement assessment of \$27,745 or \$33.19 per square foot of living area. After considering adjustments to the comparables for their dwelling size and superior features when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a 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.

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Chairman





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Member

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Member





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Member

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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 19, 2019



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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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