



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

APPELLANT: Estella Sanchez  
DOCKET NO.: 17-03979.001-R-1  
PARCEL NO.: 18-003-089-00

The parties of record before the Property Tax Appeal Board are Estella Sanchez, 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 **No Change** 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.:** \$47,225  
**TOTAL:** \$48,833

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 1,250 square feet of living area. The dwelling was constructed in 1999. The home features a full unfinished basement, central air conditioning, a fireplace and a 624 square foot garage. 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.<sup>1</sup> The subject's land assessment was not challenged. In support of this claim, the appellant submitted an analysis of four comparables located less than one mile from the subject. The comparables consist of a one and one-half story dwelling and three, one-story dwellings of frame construction that were built from 1971 to 2001. Two comparables have full unfinished basements and two comparables have full basements that are

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<sup>1</sup>The appellant also marked comparable sales as an additional basis of the appeal but did not submit any recent comparable sales to support that argument. As a result, the Board will not further address this argument.

partially finished. The comparables have central air conditioning and garages that range in size from 420 to 576 square feet of building area. Three comparables have one or two fireplaces. The dwellings range in size from 1,132 to 1,383 square feet of living area. The comparables have improvement assessments ranging from \$28,098 to \$40,790 or from \$24.82 to \$29.49 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 \$48,833. The subject property has an improvement assessment of \$47,225 or \$37.78 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. The board of review further argued appellant's comparable #2 is a dissimilar 1 ½ story dwelling and comparable #3 is older in age than the subject.

In support of the subject's assessment, the board of review submitted property record cards and three grid analyses of 13 suggested comparable properties. Five of the comparable had sale information.<sup>2</sup> The 13 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 1995 to 2004. Six comparables have full unfinished basements and seven comparables have full basements that are full or partially finished. Twelve comparables have central air conditioning and seven comparables have a fireplace. Seven comparable have garages that range in size from 432 to 768 square feet of building area; three comparables have a basement garage of unknow size; and three comparables do not have a garage. The dwellings range in size from 990 to 1,385 square feet of living area. The comparables have improvement assessments ranging from \$37,733 to \$65,031 or from \$35.87 to \$46.95 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 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

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<sup>2</sup> The Board will not further address this market value evidence since this appeal is solely based on uniformity of assessments.

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 the appellant did not meet this burden of proof and no a reduction in the subject's assessment is warranted.

The record contains 17 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. The Board gave less weight to three of the comparables submitted by the appellant. Two comparables have superior finished basement area, one comparable is dissimilar is design and another comparable is older in age when compared to the subject. The Board gave less weight to eight of the comparables submitted by the board of review due to their superior finished basement area and/or a lack of a garage when compared to the subject. The Board finds the remaining six comparables are more similar when compared to the subject in location, design, dwelling size, age and features. These comparables had wide ranging improvement assessments from \$37,974 to \$51,967 or from \$28.03 to \$43.26 per square foot of living area. The subject property has an improvement assessment of \$47,225 or \$37.78 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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.

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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: December 23, 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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