



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

APPELLANT: James & Carol Scheffres
DOCKET NO.: 17-04067.001-R-1
PARCEL NO.: 03-22-451-008

The parties of record before the Property Tax Appeal Board are James & Carol Scheffres, the appellants; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$22,924
IMPR.: \$43,742
TOTAL: \$66,666

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Boone 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 is improved with a two-story single-family dwelling of frame exterior construction with a reported 1,793 square feet of living area.¹ The dwelling is situated on a 17,280-square foot site. The dwelling is approximately 31 years old and is built on a crawl space foundation. Features of the dwelling include central air conditioning, a fireplace and a garage with 544 square feet of building area. The property is located in Poplar Grove, Caledonia Township, Boone County.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The appellants did not contest the land assessment. In support of this argument, the appellants submitted information on three assessment comparables located within

¹ The square footage of the living area is one of the major contentions in this appeal. The appellant contends that the dwelling contains 1,793 square feet of living area and the board of review contends that the correct square footage of the subject dwelling is 1,886.

eight blocks of the subject property. The comparables are described as two-story single-family dwellings of wood, vinyl or wood and vinyl exterior construction ranging in size from 2,001 to 2,308 square feet of living area. The comparables have either a full basement with a finished area or a crawl space foundation; each comparable had central air conditioning, a fireplace and a garage ranging in size from 400 to 808 square feet of building area. The comparables have improvement assessments ranging from \$38,357 to \$49,830 or from \$19.16 to \$22.46 per square foot of living area.

In support of the argument for the correct size of the subject's living area, the appellants also submitted five property record cards for the subject property from 2004 to 2017 showing variations in the subject's total square footage of living area. The appellants also submitted a copy of one page from an appraisal report showing the subject having 1,785 square feet of living area, a Multiple Listing Sheet for the subject property, application for a building permit, schematic drawing of the subject property prepared by the township assessor, and a brief in support of overvaluation argument. The appellant, James Scheffres, testified before the Property Tax Appeal Board that the supporting documents illustrate that the square footage of the subject property has been inconsistently reported for a number of years. Scheffres testified that the board of review itself has amended the square footage several times in the past. Scheffres argued that that the township officials measured his home on two occasions, the last time in Scheffres' presence, but arrived at a different numerical sum than the appellants. Scheffres also argued that multiple property record cards for the subject property prepared over a course of last ten years each shows a different number of square feet of living area and there has not been any construction done to the dwelling during that time. Scheffres contended that this inconsistency has resulted in higher and inequitable assessment of his property

On cross examination, Scheffres affirmed that the last measurements were taken by the township assessor, Kathi Hendrickson, and that the measurements were agreed upon by the parties as they were being taken. Scheffres contended that his calculation is more reliable because the math calculations he used are expressly stated in his supporting evidentiary documents, whereas the software program used by the township officials is only as accurate as the numbers that are put into the software program. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,666. The subject property has an improvement assessment of \$43,742 or \$23.19 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, two of which are located next door to the subject and the other two located within .25 of a mile and within the same subdivision as the subject property. One of the board of review comparables was also submitted by the appellants. The comparables are improved with 1.5-story or 2-story single family dwellings of frame exterior construction that ranged in age from 25 to 30 years old. The dwellings range in size from 1,624 to 2,218 square feet of living area.² The comparables are built on a crawl space foundation and feature central air conditioning; three comparables have

² The board of review grid indicates that comparable #4 contains 1,828 square feet of living area. However, as the appellant correctly argued in his rebuttal, the property record card indicates that this comparable property actually contains 2,218 square feet of living area.

one or two fireplaces and each comparable has a garage ranging in size from 680 to 816 square feet of building area. The comparables have improvement assessments ranging from \$38,943 to \$49,830 or from \$22.47 to \$25.55 per square foot of living area. The board of review also submitted property record cards for the comparables and a narrative in support of the subject's assessment.

The board of review called Kathi Hendrickson, Caledonia Township Assessor, as a witness who stated that the measurements taken of the subject dwelling are plugged into a computer software program which does that calculations of the total square footage. In the last decade or so, the subject property was either re-measured at the homeowner's request or re-assessed as all other properties which accounts for differences in the reported square footage of living area on the property record cards. Henderson testified that she personally took the measurements of the subject property in the presence of the appellant and that each measurement taken was agreed upon. The software program takes into account the irregularly shaped living areas such as bay windows, overhangs, bump-outs, etc. which are present in this case.

Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

In rebuttal, Sheffries reiterated that the county has changed the square footage of his dwelling on a number of occasions and that his calculation of the square footage is correct based on mutual measurements taken by the township official.

Conclusion of Law

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the parties' disagreement on the subject's dwelling size, the Board finds that the parties were both present when the measurements were taken of the subject dwelling and both parties confirmed that they agreed to those measurements. The appellants testified that they used a mathematical calculation to arrive at the total amount living area while the board of review indicated that a computer software was used to arrive at their final calculation. From the evidence in this appeal and the testimony of the parties, it is difficult to determine which calculation is correct. However, the Board finds that the difference of 93 total square feet of disputed dwelling size will not have an impact on the analysis nor the outcome of the Board's decision.

The parties submitted a total of six suggested comparables for the Board's consideration, one of which was submitted by both parties. The comparables have varying degree of similarity to the subject property. The Board gave less weight to the appellant's comparable #1 due to having a

full basement with a finished area which is dissimilar to the subject's crawl space foundation. The Board also gave reduced weight to appellant's comparables #2 and #3/board of review comparable #4 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. These comparables are most similar to the subject property in location, age, dwelling size, lot size, design, and most features. These most similar comparables have improvement assessments ranging from \$38,943 to \$46,339 or from \$23.98 to \$25.55 per square foot of living area. The subject's improvement assessment of \$43,742 or \$23.19 per square foot of living area falls within the range established by the most similar comparables in this record on an improvement assessment basis and below the range on a per square foot basis. Assuming, arguendo, that the Board adopts the appellant's calculation that the subject has 1,793 square feet of living area, that would reflect an improvement assessment of \$24.51 per square foot of living area, which would fall within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, no reduction in the subject's assessment is 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 taxation 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.

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

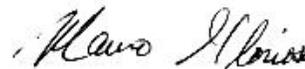
Member

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 17, 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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