



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

APPELLANT: Aric Ellsworth
DOCKET NO.: 17-04350.001-R-1
PARCEL NO.: 16-000-006-10

The parties of record before the Property Tax Appeal Board are Aric Ellsworth, 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: \$5,800
IMPR.: \$51,984
TOTAL: \$57,784

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 1.5-story single-family dwelling of frame exterior construction containing 1,500 square feet of living area. The dwelling was constructed in 1942 and has an effective age of 40 years old based on renovations. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 624-square foot detached garage. The property also features a 2,160-square foot barn and a 288-square foot storage shed. The property has an 85,378-square foot site in the State of Illinois¹ and is located in Scales Mound, Scales Mound Township, Jo Daviess County.

¹ The property is located partially in both Illinois and Wisconsin. The parcel situated in Illinois (which is the subject matter of this appeal) is improved with the buildings described above and contains 1.96 acres of land. The adjoining parcel of unimproved land in Wisconsin contains 2.6 acres of land and is separately assessed in the State of Wisconsin.

The appellant contends inequity in assessment and overvaluation with regard to the improvement as bases of the appeal.² In support of these arguments, the appellant submitted a narrative summary arguing that the assessment of the subject property is based on the sale price of the subject property in March 2015 (which included the conjoining 2.6-acre parcel in Wisconsin). The appellant contended that the subject's assessment should not be based on the sale price because the sale price includes the parcel in Wisconsin. The appellant noted that he pays separate property taxes in Wisconsin for the conjoining parcel located across the state line. The appellant submitted a copy of a settlement statement which appears to be related to the sale of another property.³

In support of the overvaluation argument, the appellant submitted a grid analysis of three comparable sales located from 1.5 to 5.6 miles from the subject property. The properties are improved with two-story and one-story single-family dwellings ranging in size from 1,252 to 2,006 square feet of living area. The homes ranged in age from 42 to 87 years old. Two comparables each feature a basement with one having finished area; one home was built on a slab and crawl space foundation. One comparable has central air-conditioning; two comparables each have a fireplace; and each comparable has a detached garage ranging in size from 624 to 1,104 square feet of building area. Comparable #3 has an additional garage with 528 square feet of building area. The comparables sold from May 2010 to February 2018 for prices ranging from \$119,500 to \$275,000 or from \$65.30 to \$219.65 per square foot of living area, land included. The appellant submitted property record cards for the subject and each of the parties' comparable properties. Based on this evidence, the appellant requested a reduction in the total assessment of \$44,641 which would reflect an estimated market value of \$133,936 or \$89.29 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

In support of the assessment inequity argument, the appellant submitted information on four properties located from .1 of a mile to 2.9 miles from the subject property. The properties are improved with 1.5-story or 1-story dwellings of wood and vinyl, vinyl, or log exterior construction ranging in size from 1,039 to 1,759 square feet of living area.⁴ Three dwellings each feature a basement with finished area and central air-conditioning; one dwelling has a crawl space foundation; comparable #1 has two detached garages containing 527 and 336 square feet of building area and a 504-square foot pole barn; comparables #2 and #4 each have a garage containing 286 and 572 square feet of building area; and comparable #3 has a 576-square foot pole barn and no garage. The assessment equity comparables have improvement assessments ranging from \$22,130 to \$34,325 or from \$12.58 to \$28.51 per square foot of living area. Based on this evidence, the appellant requested a reduction in the improvement assessment of \$38,842 or \$25.89 per square foot of living area.

² The appellant has requested a reduction of \$1 from the current **land** assessment. The Board finds that neither party submitted evidence of **land** assessment only and, therefore, the Board finds that the appellant is not contesting the land assessment and will not analyze the land assessment separately.

³ The settlement statement included in the appellant's submission relates to a property different from the subject. However, the Board finds that the parties agree that the subject property (including the Wisconsin parcel) was purchased in March 2015 for a price of \$180,000.

⁴ The appellant's grid contains incorrect data with respect to the comparables' size and improvement assessments. The Board has drawn the correct information from the property record cards of the said comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$57,784. The subject's assessment reflects a market value of \$173,265 or \$115.51 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Jo Daviess County of 33.35% as determined by the Illinois Department of Revenue. The subject dwelling has an improvement assessment of \$34,115 or \$22.74 per square foot of living area.

In response to the appellant's argument, the board of review submitted a narrative summary arguing that the 1.96-acre lot on the Illinois side of the border contains all the improvements. The adjoining 2.6 acres in Wisconsin is unimproved land. The board of review acknowledged that the entire acreage and buildings were purchased in March 2015 for a price of \$180,000. The board of review asserted that 2017 was the beginning of a quadrennial reassessment year for Scales Mound Township and all sales from 2014, 2015, and 2016 in the township were included in the reassessment at 33.33% of its fair cash value pursuant to 35 ILCS 200/9-145. The board of review argued that it made an adjustment to the subject's assessment to account for the Wisconsin parcel by lowering the subject's assessment from \$60,020 which reflects a market value of \$180,060 (approximately the subject's sale price in 2015) down to \$57,784 which reflects a market value of \$173,369.

Further, the board of review argued that the appellant's equity and comparable sales grids contain numerous discrepancies which lead to misleading prices per square foot of living area. The board of review further contended that the subject dwelling is in superior condition compared to five of the seven comparables submitted by the appellant; one of the three comparable sales sold in 2010, which is too remote in time from the January 1, 2017 assessment date at issue; and a submitted copy of the subject's listing in April 2017 illustrates the subject was listed for sale for a price of \$235,000 and depicts its good condition along with a list of upgrades and amenities after a renovation.⁵ Lastly, the board of review asserted that the appellant's requested amount of reduction in assessment without the Wisconsin parcel would amount to the Wisconsin 2.6 acres of unimproved land having a market value of \$46,000 which is unsupported by any evidence. The board of review submission also included property record cards and photographs for the subject and each of the parties' comparables.

In support of its contention of the correct assessment on the overvaluation argument, the board of review submitted information on three comparable sales, two of which are located in the same township as the subject property. The properties are improved with 1-story, 1.5-story, and 2-story dwellings of frame exterior construction ranging in size from 1,374 to 1,741 square feet of living area and ranging in age from 13 to 97 years old. Each comparable has a full or partial basement with one having finished area. Each comparable also has central air-conditioning and a garage ranging in size from 435 to 975 square feet of building area. One dwelling has a fireplace. The properties had lot sizes ranging from .99 of an acre to 1.82 acres of land area. The comparables sold from March 2015 to December 2016 for prices ranging from \$115,000 to \$240,000 or from \$77.28 to \$137.85 per square foot of living area, including land.

In support of the subject's improvement assessment, the board of review submitted information on six equity comparables located in the same township as the subject property. The properties

⁵ The Board notes that said listing was removed in October 2017 and the property is not currently listed for sale.

are improved with one-story frame dwellings that range in size from 1,232 to 1,742 square feet of living area. The dwellings were constructed from 1978 to 1996. The comparables each feature a full or partial basement with one having finished area. Five comparables each have central air conditioning; four dwellings have one or two fireplaces; and five comparables each have a garage ranging in size from 484 to 1,120 square feet of building area. Comparable #2 has two garages containing 552 and 600 square feet of building area. Comparables #1 and #6 each have an additional outbuilding. The comparables have improvement assessments ranging from \$40,182 to \$55,774 or from \$24.92 to \$45.27 per square foot of living area.

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

In rebuttal, the appellant submitted a four-page narrative summary re-asserting initially that the subject property should not be based on the purchase price pursuant to the Property Tax Code because the purchase price would have been lower had he only purchased the Illinois property. The appellant acknowledges that the board of review reduced the subject's assessment by the amount they deemed to be the value of the Wisconsin parcel, but argued that property in the subject's Scales Mound Township typically list for approximately \$10,000 per acre, not the \$2,580 per acre that the board of review estimated the Wisconsin parcel to be worth. The appellant submitted a listing of a vacant lot for sale in Scales Mound Township. Next, the appellant argued in rebuttal that the assessments placed on his barn, shed, and detached garage as disclosed in the board of review submission is too high based on the condition of the said outbuildings.

With respect to the board of review's three comparable sales, the appellant argued in rebuttal that comparable #2 and #3 support a reduction in the subject's assessment. With respect to the six equity comparables submitted by the board of review, the appellant argued that each comparable is newer in age relative to the subject. Lastly, the appellant reiterated that the board of review has not addressed his argument with respect to erroneously using the subject's sale price as the basis of the assessment.

In response to the appellant's rebuttal, the board of review argued that the appellant in his rebuttal submitted a real estate advertisement for land sale in Scales Mound area. The board of review argued that this new evidence was not submitted with his original appeal and it should not be considered by the Board. Section 1910.66(c) of the Property Tax Appeal Board Rules states as follows:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (Emphasis added).

86 Ill. Admin. Code §1910.66(c)

Based on the above, the Board finds that the additional land listing submitted by the appellant in his rebuttal is new evidence and therefore will not be considered.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, **a recent sale, comparable sales** or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board will make a determination of the assessment and the market value of the subject property that is situated in Illinois only, and that decision is based on equity and the weight of the evidence. 86 Ill. Admin. Code §1910.50(b).

Section 1910.10 of the Rules of the Property Tax Appeal Board states in part as follows:

- b) The Property Tax Appeal Board shall determine the correct assessment prior to state equalization of any parcel of real property which is the subject of an appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board.

86 Ill. Admin. Code §1910.10.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. These properties were similar to the subject property in location, construction, dwelling size and most features. The Board gave less weight to appellant's comparable sale #1 and the board of review sale #3 based on their sale dates being almost two years prior to the subject's January 1, 2017 assessment date and, therefore, less likely to be reflective of the subject's market value as of the date at issue.

The Board finds the best evidence of market value to be the parties' remaining comparable sales. However, each of the parties' best sale comparables has a full or partial basement with two having finished areas which are superior features relative to the subject requiring downward adjustments in order to make these properties more equivalent to the subject. Additionally, appellant's comparable #3 contains 18.96 acres of land compared to the subject's 1.96 acres which would require a downward adjustment. The best comparable sales in the record sold from April 2016 to February 2018 for prices ranging from \$115,000 to \$275,000 or from \$65.30 to \$219.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$173,265 or \$115.51 per square foot of living area, land included, which falls within the range established by the best comparable sales in evidence. In addition, the subject's assessment appears to be supported given its additional 2,160-square foot barn that the comparables do not have. Finally, the subject's listing in April 2017 for a price of \$235,000 (albeit including the 2.6-acre parcel located in Wisconsin) undermines the appellant's request for a reduction in assessment reflecting a market value of \$133,936 or \$89.29 per square foot of living area, including land.

After considering adjustments to the comparables for differences in some features such as full or partial basements, the Board finds that the subject's market value as reflected by its assessment is supported by the best comparable sales in this record.

Additionally, the Property Tax Appeal Board acknowledges the appellant's argument that basing the subject's assessment solely on the purchase price is erroneous because the purchase price would have been lower without the attached parcel located in Wisconsin. The evidence in the record reflects that the board of review subtracted what it considered the value of the Wisconsin parcel in its final determination of the subject's assessment, albeit the parties disagree substantially on the value of said Wisconsin parcel. The Board finds that based on the best comparable sales in this record as stated above, the subject's sale price of \$180,000 is supportive of its assessed value. Therefore, the Board finds that based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, no reduction in the subject's assessment is warranted on the basis of overvaluation.

The taxpayer also contends assessment inequity as a 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.

The parties submitted a total of ten equity comparables with varying degrees of similarity to the subject property in location, design, dwelling size, and most features. However, each of the parties' equity comparables with the exception of appellant's comparable #1 has a full or partial basement, requiring downward adjustments in order to make them more equivalent to the subject. The parties' equity comparables have improvement assessments ranging from \$22,130 to \$55,774 or from \$12.58 to \$45.27 per square foot of living area. The subject's improvement assessment of \$34,115 or \$22.74 per square foot of living area falls within the range established by the equity comparables in this record. After considering necessary adjustments to the comparables for differences in some features such as a basement when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported, and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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: August 18, 2020



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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