



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

APPELLANT: Lennard Lund
DOCKET NO.: 17-04382.001-R-1
PARCEL NO.: 03-22-329-002

The parties of record before the Property Tax Appeal Board are Lennard Lund, the appellant; 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: \$19,161
IMPR.: \$39,593
TOTAL: \$58,754

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 raised ranch dwelling of frame construction containing 1,320 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 14,444 square foot site and is located in Caledonia, Caledonia Township, Boone County.

The appellant contends land assessment inequity as the basis of the appeal. The appellant did not contest the improvement assessment. In support of the inequity claim, the appellant submitted a grid analysis of four land assessment comparables located in the same neighborhood/subdivision as the subject. The comparables have sites ranging from 11,715 to 30,176 square feet of land area and land assessments ranging from \$11,715 to \$21,381 or from \$.71 to \$1.19 per square foot of land area. Based on this evidence, the appellant requested that the land assessment of the subject be reduced.

¹ The description of the subject's improvement and features was gleaned from the board of review's grid analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$19,161 or \$1.33 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same subdivision as the subject property. The comparables have sites ranging from 9,583 to 18,731 square feet of land area and land assessments ranging from \$12,713 to \$24,848 or \$1.33 per square foot of land area. The board of review contended that the appellant misrepresented the land sizes of all four of his comparables. Based on this evidence, the board of review requested that the subject's land assessment be confirmed.

The appellant submitted a rebuttal critiquing the board of review's submission and included an additional comparable.

Conclusion of Law

The appellant contends land 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 an initial matter regarding arguments of the parties, the board of review contended that the appellant misrepresented all four of his comparables' site sizes. However, the board of review failed to provide any supporting evidence such as property record cards or plat of survey for appellant's comparables as evidence of the correct square footage. In addition, board of review contended that appellant's comparable #1 was "incorrectly assessed due to a data entry error and has been corrected." However, the board of review again failed to provide any evidence of the error or its correction. Finally, the board of review contended that appellant's comparable #2 was given a reduction in 2015 and will be reassessed at the start of the next quadrennial. However, board of review once again failed to provide evidence as to the amount of the reduction or the reason for said reduction.

In his rebuttal, the appellant stated that he has offered two additional comparables although only one additional property was disclosed. The Board did not consider this additional comparable submitted by the appellant in his rebuttal. 86 Ill.Admin.Code §1910.6699(c) states in part the following: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties."

The parties submitted a total of eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its significantly larger size when compared to the subject. The Board also gives less weight to board of review comparable #3 due to its smaller size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with board of review comparables #1, #2 and #4. These comparables have land

assessments ranging from \$11,715 to \$24,848, or from \$1.00 to \$1.33 per square foot of living area.² The subject's land assessment of \$19,161 or \$1.33 per square foot of land area is within the range established by the most similar comparables in this record. 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.

² The Board has corrected the appellant's grid for comparables #1 and #2 based on the additional evidence provided by the appellant in his rebuttal.

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: April 23, 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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