



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

APPELLANT: Edward Kraus
DOCKET NO.: 18-03654.001-F-1
PARCEL NO.: 04-11-400-004

The parties of record before the Property Tax Appeal Board are Edward Kraus, the appellant; and the Ogle 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 **Ogle** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$497
Homesite:	\$5,000
Residence:	\$36,694
Outbuildings:	\$3,565
TOTAL:	\$45,756

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Ogle County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 with 1,508 square feet of living area. The dwelling is 69 years old. Features of the home include a partial basement that is unfinished, central air conditioning and a 768 square foot detached garage.¹ The property has a 40,511 square foot site and is located in Byron, Byron Township, Ogle County.

The appellant contends assessment inequity with respect to the homesite improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that were located within 2.5 miles from the subject. The comparables were

¹ The parties differ as to whether the subject has a garage. The Board finds the subject has a detached 768 square foot garage based on its sketch within the subject's Property Record Card (PRC) and the photographic evidence supplied by the parties.

similar one-story dwelling that ranged in size from 1,440 to 1,566 square feet of living area and ranged in age from 40 to 54 years old. Each comparable had central air conditioning and a two-car attached garage. Two comparables had a fireplace. The comparables had improvement assessments ranging from \$29,058 to \$38,372 or from \$20.18 to \$24.72 per square foot of living area. The appellant adjusted the comparable's assessments to reflect an improvement value minus their attached garage, which he claims the subject lacks. However, the appellant did not adjust the comparables for their lack of a detached garage, which is a feature of the subject. The Board finds a garage, rather attached or detached, should be assessed as a feature and not included as living area. Based on this evidence the appellant requested a reduction in the subject's homesite improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,756. The subject property has a homesite improvement assessment of \$36,694 or \$24.33 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a letter critiquing the appellant's submission. The letter reveals that the subject has a 768 square foot detached garage that is not included on the appellant's comparable assessment grid. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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.

The appellant submitted four comparables for the Board's consideration. The Board finds the appellant's comparables are similar to the subject in location, style, size and some features. However, all the comparables have an attached garage when compared to the subject's detached garage. Nevertheless, the comparables had improvement assessments that ranged from \$29,058 to \$38,372 or from \$20.18 to \$24.72 per square foot of living area. The subject's homesite improvement assessment of \$36,694 or \$24.33 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compare to the subject, the Board finds the subject's homesite improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's homesite improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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:

February 16, 2021



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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