



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

APPELLANT: Edward Kraus  
DOCKET NO.: 18-03655.001-F-1  
PARCEL NO.: 04-11-400-003

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:

<b>F/Land:</b>	\$2,358
<b>Homesite:</b>	\$5,880
<b>Residence:</b>	\$108,752
<b>Outbuildings:</b>	\$8,599
<b>TOTAL:</b>	\$125,589

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 two-story log home with 2,768 square feet of living area. The dwelling is 25 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 840 square foot attached garage. The property has a 62,726 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 three equity comparables that were located within 5.1 miles from the subject. The comparables were two-story log homes that ranged in size from 2,523 to 4,800 square feet of living area and ranged in age from 5 to 20 years old. Each comparable had central air conditioning, a fireplace and a two-car or three-car garage. The comparables had improvement assessments ranging from

\$113,596 to \$183,687 or from \$38.27 to \$45.02 per square foot of living area. The appellant adjusted the comparables' assessments based on their quality grade to arrive at adjusted improvement assessments ranging from \$76,109 to \$116,783 or from \$24.33 to \$34.20 per square foot of living area. The adjustment factors were obtained from the Illinois Department of Revenue's Publication 123, Instructions for Residential and Condominium Schedules.

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 \$125,589. The subject property has a homesite improvement assessment of \$108,752 or \$39.29 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a letter from the Byron Township Assessor critiquing the appellant's submission. The letter revealed that even though the appellant adjusted the comparables based on their quality grade, the appellant failed to adjust the comparables for other differences when compared to the subject. The assessor also submitted a quality grade analysis, which disclosed that the quality grade assigned to properties by the previous assessor, did not have a significant impact on the properties' improvement assessments.

The assessor submitted an additional 1.5-story log home with 2,920 square feet of living area. The home was built in 1989 and featured a full basement, a fireplace, a 788 square foot garage and an inground swimming pool. The comparable had an improvement assessment of \$160,282 or \$54.89 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 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 an initial matter regarding the appellant's adjusted assessment grids based on quality grade, the Board finds the grids lack adjustments for other features, which would affect the improvement assessments in addition to their quality grade. Therefore, the Board gave less weight to the appellant's adjusted grids based only on quality grade.

The parties submitted a total of four comparable log homes for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its significantly larger size when compared to the subject. The Board also gave less weight to the board of review's comparable

due to its dissimilar 1.5-story style, when compared to the subject's 2-story style. The Board finds the appellant's remaining comparables are similar to the subject in location, style, size and some features. These comparables had improvement assessments of \$124,279 and \$113,596 or \$41.70 and \$45.02 per square foot of living area, respectively. The subject's homesite improvement assessment of \$108,752 or \$39.29 per square foot of living area falls below the improvement assessments of the best 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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