



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

APPELLANT: Rusty Mills
DOCKET NO.: 18-03659.001-R-1
PARCEL NO.: 08-24-276-007

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

LAND: \$2,057
IMPR.: \$39,649
TOTAL: \$41,706

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Whiteside 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 split-level dwelling of wood siding exterior construction with 1,279 square feet of living area. The dwelling was constructed in 1977 and is approximately 41 years old. Features of the home include a basement with finished area, central air conditioning, and a garage containing 672 square feet of building area.¹ The property has an approximately 59,000 square foot site and is located in Morrison, Union Grove Township, Whiteside County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .25 of a mile of the

¹ The parties differ as to the subject's garage size. The Board finds the property record card submitted by the board of review to be the best evidence of the garage size in the record.

subject. The comparables consist of one-story, split-level, or tri-level² dwellings of wood or vinyl siding exterior construction ranging in size from 1,248 to 2,350 square feet of living area. The homes are 40 to 43 years old. Each dwelling has central air conditioning, a basement with finished area, and a garage ranging in size from 576 to 1,304 square feet of building area. Two comparables each have one or two fireplaces and comparable #3 has an additional 960 square foot garage. The comparables have improvement assessments ranging from \$25,313 to \$63,925 or from \$20.28 to \$29.79 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$28,807 or \$22.52 per square foot of living area.

At hearing, the appellant argued that the appellant's comparables are located in a similar neighborhood to the subject, consisting of premanufactured homes like the subject, all built by the same builder as the subject, and were all within .5 of a mile of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,706. The subject property has an improvement assessment of \$39,649 or \$31.00 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 located within .24 of a mile of the subject. The comparables consist of split-level dwellings of frame, vinyl siding, or aluminum siding exterior construction ranging in size from 1,144 to 1,752 square feet of living area. The homes were built from 1975 to 1979. Each dwelling has central air conditioning, a basement with finished area, and a garage ranging in size from 468 to 672 square feet of building area. Two comparables each have a fireplace. Comparable #1 has two additional garages and comparable #4 has a pole building. The comparables have improvement assessments ranging from \$37,931 to \$56,975 or from \$32.43 to \$39.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Jackson Fredman, of Giffin, Winning, Cohen & Bodewes, appeared on behalf of the Whiteside County board of review and called Robin Brands, Whiteside County Supervisor of Assessments, as a witness. Ms. Brands testified that the board of review's comparables were similar to the subject and located in the subject's neighborhood. She noted that each comparable was similar in age and location, and each was of a split-level design like the subject. Brands stated that comparable #1 is a "mirror image" of the subject except that it has two additional garages. She testified that if the assessments for the garages were subtracted from the improvement assessment, the improvement assessment per square foot of living area would be \$31.79. Brands also testified that the improvement assessment for comparable #4 includes a pole building, but if the assessment for this additional improvement was subtracted, the resulting improvement assessment would be \$34.86 per square foot of living area. Brands asserted that the appellant's comparable #1 is the only similar property submitted by the appellant, and that the other three comparables submitted by the appellant differ from the subject in design.

In written rebuttal, the appellant argued that each of the appellant's comparables are located within the same subdivision as the subject and are within .5 of a mile of the subject.

² The property record cards submitted by the appellant for comparables #3 and #4 describe the properties as tri-level dwellings.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 through #4, which differ from the subject in design or dwelling size. The Board also gives reduced weight to board of review comparable #2 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #1, #3, and #4, which are similar to the subject in age, location, dwelling size, and some features. These comparables have improvement assessments that range from \$37,931 to \$56,975 or from \$29.79 to \$39.13 per square foot of living area. When subtracting the assessments for the additional features of board of review comparables #1 and #4, the assessments range from \$37,931 to \$50,754 or from \$29.79 to \$34.86 per square foot of living area. The subject's improvement assessment of \$39,649 or \$31.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's 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: January 16, 2024



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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Whiteside County Courthouse
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