



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

APPELLANT: Chuck Taliani
DOCKET NO.: 18-04281.001-R-1
PARCEL NO.: 18-34-477-007

The parties of record before the Property Tax Appeal Board are Chuck Taliani, the appellant, and the Bureau 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 **Bureau** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,764
IMPR.: \$19,659
TOTAL: \$22,423

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Bureau 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 stucco exterior construction with 940 square feet of living area. The dwelling was constructed in 1905. Features of the home include a full unfinished basement, central air conditioning and a 532 square foot garage.¹ The property has a 6,500 square foot site and is located in Spring Valley, Hall Township, Bureau County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables have sites with 6,500 or 13,000 square feet of land area and are improved with one-story dwellings of brick or stucco exterior construction that range in size from 931 to 1,110 square feet of living area. The homes range in age from approximately 80 to 117 years old. Each comparable has a full

¹ The parties differ as to the subject's dwelling size. The Board finds the best evidence of size for the subject property was located on the property record card submitted by the board of review which contained a sketch of the subject's improvements.

unfinished basement, central air conditioning and a one car garage. The comparables sold from March 2015 to December 2016 for prices ranging from \$47,100 to \$54,900 or from \$42.43 to \$58.97 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$15,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,423. The subject's assessment reflects a market value of \$68,217 or \$72.57 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Bureau County of 32.87% as determined by the Illinois Department of Revenue.

In response to the appellant's comparables, the board of review submitted written comments asserting that the appellant's comparables are inferior in condition to the subject. The board of review alleged that its comparables represented properties which were similar, superior and inferior in condition when compared to the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.90 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #2. The comparables have sites containing 6,500 square feet of land area and are improved with one-story dwellings of vinyl or stucco exterior construction that range in size from 792 to 1,104 square feet of living area. The homes were built from 1900 to 1915. Each comparable has a full unfinished basement and central air conditioning. Three of the comparables each have a garage with either 252 or 392 square feet of building area. The comparables sold from July to October 2016 for prices ranging from \$54,000 to \$69,500 of from \$48.91 to \$76.40 per square foot of living area, land included. The board of review also submitted the Property Cost Calculation Sheet for the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends 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.

The record contains six comparables for the Board's consideration, as one comparable was common to both parties. The Board finds that all of the comparables sold in either 2015 or 2016 which are somewhat dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be both parties' comparables which have varying degrees of similarity to the subject in location, age, design, dwelling size and features. These comparables sold from March 2015 to December 2016 for prices ranging from \$47,100 to \$69,500 or from \$42.43 to \$76.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,217 or \$72.57 per square foot of living area, including

land, which falls within the range established by the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: March 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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