



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

APPELLANT: James & Mary Ellen Boho
DOCKET NO.: 19-00390.001-F-1
PARCEL NO.: 14-000-080-00

The parties of record before the Property Tax Appeal Board are James & Mary Ellen Boho, the appellants; and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$1,144
Homesite:	\$12,665
Residence:	\$83,812
Outbuildings:	\$0
TOTAL:	\$97,621

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Jo Daviess County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 1.5-story dwelling of frame construction with 2,220 square feet of living area. The dwelling was constructed in 1980. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached 576 square foot garage. The property has a 1.6-acre homesite and is located in Galena, Rice Township, Jo Daviess County.¹

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that are located

¹ The subject's improved property has a total of 40.05 acres of land area; however, the appellants are only contesting the assessment of its 1.6-acre homesite and dwelling. The remaining 38.45 acres of the subject property is being assessed as farmland, which the appellants are not contesting.

within 2 miles from the subject. The comparables have homesites ranging from 29,185 to 237,402 square feet of land area that are improved with part 1-story and part 2-story, 1.5-story or 1-story dwellings containing from 2,567 to 3,650 square feet of living area. The homes were built between 1966 and 2009. The comparables have full or partial basements, two of which have finished area, central air conditioning, a fireplace and a garage ranging in size from 352 to 1,512 square feet of building area. The comparables have homesite land assessments ranging from \$9,743 to \$15,155 or from \$.06 to \$.40 per square foot of land area and improvement assessments ranging from \$46,281 to \$120,910 or from \$16.72 to \$33.13 per square foot of living area. The appellants also included dated sales information for three of the comparables, as well as the subject.

Based on this evidence the appellants requested that the subject's homesite assessment be reduced to \$9,000 or \$.13 per square foot of land area and the subject's improvement assessment be reduced to \$55,000 or \$24.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,621. The subject property has a homesite assessment of \$12,665 or \$.18 per square foot of land area and an improvement assessment of \$83,812 or \$37.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on 11 properties that are located within Rice Township. The first six properties are vacant land sales without assessment data and are therefore not responsive to the assessment inequity argument brought by the appellants. The remaining comparables, marked #7 through #11, contained assessment data. These five improved comparables have homesites ranging from 42,689 to 2,342,221 square feet of land area that are improved with part 1-story and part 2-story, 2-story, 1.5-story or 1-story dwellings containing from 1,288 to 2,596 square feet of living area. The homes were built between 1967 and 1994. Four comparables have basements with finished area and one comparable has a slab foundation. Four comparables have central air conditioning, four comparables have from 1 to 3 fireplaces and four comparables have garages ranging in size from 125 to 728 square feet of building area. The comparables have homesite land assessments ranging from \$8,333 to \$61,177 or from \$.03 to \$.20 per square foot of land area and improvement assessments ranging from \$46,569 to \$111,815 or from \$35.12 to \$46.78 per square foot of living area. The board of review also included sales information for three of the improved comparables.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission and included photographs that depict the subject property does not overlook the Mississippi River.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's homesite land assessment, the parties submitted assessment data on a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, as well as the board of review's comparables #8 and #11, due to their significantly larger sizes when compared to the subject. The Board finds the parties' remaining comparables are more similar to the subject in location and size. The best land comparables range in size from 29,185 to 87,556 square feet of land area and have land assessments ranging from \$8,333 to \$29,185 or from \$.10 to \$.40 per square foot of land area. The subject's homesite of 69,696 square feet of land area has an assessment of \$12,665 or \$.18 per square foot of land area, which falls within the range established by the best land comparables in this record. Therefore, the Board finds the subject's homesite land assessment is equitably assessed and no reduction in the subject's homesite land assessment is justified.

As to the subject's improvement assessment, the Board also gives less weight to the appellants' comparables #1 and #4, due to their significantly larger sizes when compared to the subject. The Board also gives less weight to the board of review's comparables #7, #8 and #11, due to their significantly smaller size and/or their dissimilar slab foundation, when compared to the subject. The Board finds the parties' remaining comparables are all similar to the subject in location, style, size and most features. However, the appellants' remaining comparables are considerably newer than the subject. Nevertheless, the parties' best comparables have improvement assessments ranging from \$59,120 to \$111,815 or from \$23.03 to \$46.78 per square foot of living area. The subject's improvement assessment of \$83,812 or \$37.75 per square foot of living area falls within the range established by the best improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed.

Based on the evidence in this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's homesite land or improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: August 24, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James & Mary Ellen Boho
1477 S Rocky Hill Rd.
Galena, IL 61036

COUNTY

Jo Daviess County Board of Review
Jo Daviess County Courthouse
330 North Bench Street, Room 105
Galena, IL 61036