



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

APPELLANT: Robert I I Bondi Trust dated 09 28 2017
DOCKET NO.: 19-02003.001-R-1
PARCEL NO.: 99-12-427-007

The parties of record before the Property Tax Appeal Board are Robert I I Bondi Trust dated 09 28 2017, the appellant, by attorney James D. Blake, of Blake Law Office in Galesburg; and the Knox 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 **Knox** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$22,000
IMPR.: \$66,400
TOTAL: \$88,400

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Knox 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-story dwelling of brick and frame exterior construction with 3,055 square feet of living area.¹ The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include a crawl space foundation, central air conditioning, and a three-car garage containing 759 square feet of building area. The property has an approximately 15,700 square foot site and is located in Galesburg, Galesburg Township, Knox County.

The appellant appeared before the Property Tax Appeal Board by counsel James Blake arguing both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the uniformity argument the appellant submitted information on three equity comparables located within two blocks of the subject. The comparables consist of 1-story

¹ The parties differ as to the subject's dwelling size. The Board finds the subject's property record card to be the best evidence of dwelling size in the record.

dwelling of brick exterior construction ranging in size from 2,922 to 3,094 square feet of living area. The homes are either 45 or 55 years old. Each dwelling has central air conditioning, one or two fireplaces, and a 2.5-car or 3-car garage. Two comparables each have a basement.² The comparables have improvement assessments ranging from \$43,220 to \$53,870 or from \$14.79 to \$18.34 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on six comparable sales located within two blocks of the subject. The comparables consist of 1-story, "split foyer," or tri-level dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,982 to 2,914 square feet of living area. The homes are 22 to 51 years old. Each dwelling has central air conditioning, a fireplace, and a 2-car or 2.5-car garage. Five comparables each have a basement. The parcels range in size from 15,800 to 29,430 square feet of land area. The comparables sold from February 2018 to June 2019 for prices ranging from \$97,500 to \$233,000 or from \$38.91 to \$90.87 per square foot of living area, including land.

At hearing, the appellant's counsel called the taxpayer Robert Bondi to testify. Bondi stated that he was the sole trustee of the Robert I I Bondi Trust. Bondi testified that the comparables submitted were within the subject's subdivision and are similar to the subject in age, location, and design.

On cross-examination, Bondi stated that he selected the comparables submitted in the appeal and that they were selected based on their age, exterior construction, and dwelling size. Bondi testified that he was personally familiar with the parties and circumstances surrounding the sales of the comparables. Under questioning by the board of review's counsel regarding the arm's length nature of the sales, Bondi described the specific circumstances of each sale.

On redirect examination, the appellant reaffirmed that he was familiar with the comparable sales submitted with the appeal and that all of the comparables were arm's length transactions.

Based on this evidence, the appellant requested a reduced improvement assessment of \$44,000 or \$14.40 per square foot of living area and a reduced total assessment of \$66,000, for an estimated market value of \$198,020 or \$64.82 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,400. The subject's assessment reflects a market value of \$265,386 or \$86.87 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Knox County of 33.31% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$66,400 or \$21.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on 12 comparables presented in two grids.³ Comparables #2 and #3 are the same properties as

² Details not reported by the appellant were drawn from the property records included as a part of the appellant's evidence.

³ For ease of reference, the comparables have been renumbered #1 through #12.

appellant comparables #4 and #5, respectively. The comparables consist of 1-story, 1.5-story, or tri-level dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,872 to 3,712 square feet of living area. The dwellings were built from 1968 to 2008, with comparable #10 having an effective age of 2008. Each dwelling has central air conditioning, one or two fireplaces, and a 2-car to 4-car garage. Ten comparables each have a basement.⁴ The comparables have improvement assessments ranging from \$41,520 to \$139,710 or from \$16.37 to \$46.08 per square foot of living area. Nine comparables have parcels ranging in size from 12,333 to 34,165 square feet of land area. The comparables sold from June 2015 to November 2019 for prices ranging from \$212,500 to \$415,000 or from \$78.86 to \$163.24 per square foot of living area, including land.

In further support of the assessment, the board of review submitted an appraisal estimating the subject property had a market value of \$220,000 as of January 1, 2017. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using five comparable sales and one listing. The sales occurred from September 2015 to May 2017 for prices ranging from \$180,000 to \$260,000 or from \$72.72 to \$106.38 per square foot of living area, including land. The listing had an asking price of \$159,900 or \$77.81 per square foot of living area, including land. The appraiser also developed the cost approach to value, estimating the subject had a market value of \$227,968. In reconciliation, the appraiser gave most weight to the sales comparison approach to arrive at an estimated market value of \$220,000 as of January 1, 2017.

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

Counsel for the board of review called Sonia Hochstetler, Chief County Assessment Officer for Knox County, to testify. Hochstetler stated that she did not select the comparables submitted, and that they were selected by the now-deceased Galesburg Township Assessor Steve Daly and then Chief County Assessment Officer Chris Gray. Hochstetler asserted that the comparables submitted by the board of review were similar to the subject in location, design, dwelling size, age, and features.

On cross-examination, Hochstetler confirmed she was not the Chief County Assessment Officer at the time the appeal was filed or when the board of review's evidence was compiled. Hochstetler conceded that several of the board of review's comparables sold for less than their estimated market values based on their assessments. Hochstetler acknowledged that two of the comparables were condominium units, but that they were not necessarily dissimilar to the subject which is a single-family home.

In written rebuttal, the appellant argued that the board of review comparables differ from the subject in location, design, and/or features. The appellant also submitted an aerial photograph and declaration of condominium ownership for board of review comparables #4 and #6, property assessment sheets for each of the board of review's comparables, and a list of sales in the subject's subdivision.

⁴ Details not reported by the appellant were drawn from the property records included as a part of the appellant's evidence.

The board of review objected to the sales information submitted by the appellant in rebuttal. The Administrative Law Judge reserved ruling on the admissibility of the evidence. Section 1910.66(c) of the Board's procedural rules states:

c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Additionally, subsection (a)(3) of this rule provides:

Rebuttal evidence shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party and must tend to explain or contradict or disprove evidence offered by an adverse party.

The Board finds the list of sales in the subject's subdivision that was submitted by the appellant in rebuttal was offered to counter the sales information submitted by the board of review, and that it is properly before the Board.

Conclusion of Law

The taxpayer contends in part 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 15 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, as well as board of review comparables #1, #3 through #8, and #10 through #12, which differ from the subject in age, design, and/or dwelling size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #9, which are similar to the subject in age, design, and dwelling size. These comparables have improvement assessments of \$92,670 and \$103,470 or \$32.48 and \$36.95 per square foot of living area. The subject's improvement assessment of \$66,400 or \$21.73 per square foot of living area falls below the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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 improvement assessment is not warranted on the grounds of uniformity.

The appellant also 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 parties submitted a total of 18 comparable sales and an appraisal to support their respective positions before the Property Tax Appeal Board, with two comparables being common to the parties. The Board gives less weight to the appellant's comparables #3 and #5/board of review comparable #3, as well as board of review comparables #4 and #6, which differ from the subject in design. The Board gives reduced weight to board of review comparable #5 due to its location outside of the subject's township. The Board also gives diminished weight to board of review comparables #8 through #12, which sold less proximate to the January 1, 2019 assessment date at issue. The Board gives little weight to the appraisal presented by the board of review, which has an effective date of January 1, 2017 and is therefore less indicative of the subject's value as of the assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4, and #6 along with board of review comparable sales #1, #2, and #7, which includes one of the shared comparables, and which have varying degrees of similarity to the subject. These comparables sold from April 2018 to November 2019 for prices ranging from \$100,000 to \$340,000 or from \$38.91 to \$142.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,386 or \$86.87 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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:

April 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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