



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

APPELLANT: Dennis Deeke  
DOCKET NO.: 20-04195.001-R-1  
PARCEL NO.: 18-001-100-00

The parties of record before the Property Tax Appeal Board are Dennis Deeke, the appellant; 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:

**LAND:** \$86,138  
**IMPR.:** \$57,301  
**TOTAL:** \$143,439

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2020 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 frame construction with 1,400 square feet of living area. The dwelling was constructed in 1975. Features of the home include a finished walkout basement, central air conditioning, two fireplaces, an attached 676 square foot garage and a detached 384 square foot garage. The subject property has 221 linear feet of Apple Canyon Lake shoreline with a private boat dock area. The property has a .96-acre or 41,818 square foot site and is located in Apple River, Thompson Township, Jo Daviess County.

The appellant's appeal is based on assessment inequity concerning both the land and improvement assessments. In support of this argument the appellant submitted a grid analysis containing three comparable properties that are located in close proximity to the subject. The comparables have sites ranging in size from 28,750 to 36,155 square feet of land area that are improved with 1-story or 1.5-story dwellings containing from 1,024 to 1,600 square feet of living area. The dwellings were built from 1970 to 1987. Two comparables have basements with

finished area and one comparable has a crawl-space foundation. Each comparable has central air conditioning, two comparables each have a fireplace, one comparable has an attached 704 square foot garage and one comparable has a detached 441 square foot garage. The comparables have land assessments ranging from \$40,677 to \$86,917 or from \$1.13 to 2.80 per square foot of land area and improvement assessments ranging from \$31,301 to \$44,447 or from \$19.56 to \$32.91 per square foot of living area.

The appellant argues the board of review is not assessing shoreline properties equitably.<sup>1</sup>

Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$46,778 or \$1.12 per square foot of land area and the subject's improvement assessment be reduced to \$44,447 or \$31.75 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 \$143,439. The subject has a land assessment of \$86,138 or \$2.06 per square foot of land area and an improvement assessment of \$57,301 or \$40.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a land grid analysis and a separate improvement grid analysis. The land grid analysis contains eight comparable properties, two of which were submitted by the appellant, that are located within the same neighborhood as the subject. The land comparables have sites ranging in size from 21,780 to 61,855 square feet of land area and have land assessments ranging from \$79,512 to \$96,661 or from \$1.29 to \$4.19 per square foot of land area.

The improvement grid analysis contains five comparable properties,<sup>2</sup> one of which was submitted by the appellant as his comparable #1. The properties are improved with 1-story, 1.5-story or 2-story dwellings containing from 1,281 to 2,272 square feet of living area. The dwellings were built from 1972 to 1986. Four comparables have basements, three of which have finished area, and one comparable has a crawl-space foundation. Each comparable has central air conditioning, one or two fireplaces and an attached or detached garage ranging in size from 441 to 896 square feet of building area. The comparables have improvement assessments ranging from \$44,447 to \$91,225 or from \$30.87 to \$47.38 per square foot of living area.

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

The appellant submitted rebuttal reiterating the board of review is not assessing shoreline properties equitably.

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<sup>1</sup> While the appellant contends land is inequitably assessed based on linear shoreline area, the appellant's evidence submitted herein failed to provide the linear shoreline data in a grid analysis for the subject and the comparables in order to allow the Board to engage in a complete analysis.

<sup>2</sup> For ease of reference, the Board has renumbered these improved comparables from #9 through #13, to board of review #1 through #5.

### **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 land comparables for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the appellant's land comparable #3, as well as the board of review's land comparables #1, #4 and #6, which includes one of the parties' common comparables, due to their differences in site size when compared to the subject. The Board finds the parties' remaining comparables, which includes one of the parties' common comparables, are similar to the subject in location and site size. These best land comparables have sites ranging in size from 32,234 to 42,253 and have land assessments ranging from \$40,677 to \$96,661 or from \$1.13 to \$3.00 per square foot of land area. The subject's 41,818 square foot site has a land assessment of \$86,138 or \$2.06 per square foot of land area, which falls within the range established by the best land comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land is inequitably assessed and a reduction in the subject's land assessment based on assessment inequity is not justified.

As to the appellant's improvement assessment inequity argument, the parties submitted a total of seven improvement comparables for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellant's comparables #1 and #3, as well as the board of review's improvement comparables #2, #3 and #5, which includes the parties' common comparable, due to their differences in style and/or size when compared to the subject. In addition, the parties' common comparable has a dissimilar crawl-space foundation, when compared to the subject, and the appellant's comparable #3 lacks a garage, unlike the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style and many features. However, the appellant's best comparable is older, larger and lacks an additional detached garage, unlike the subject. Also, one of the board of review's best comparables is newer and smaller than the subject, and each lacks an additional detached garage, unlike the subject. Nevertheless, the parties' best comparables have improvement assessments ranging from \$31,301 to \$60,699 or from \$19.56 to \$47.38 per square foot of living area. The subject's improvement assessment of \$57,301 or \$40.93 per square foot of living area falls within the range established by the best improvement comparables in the record. After considering adjustments to the best improvement comparables for differences when compared to the subject, the Board finds the subject's 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 improvement is inequitably assessed and a reduction in the subject's assessment based on improvement assessment inequity is not warranted.

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:

September 20, 2022



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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