



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

APPELLANT: Ryan Anderes
DOCKET NO.: 20-07280.001-R-1
PARCEL NO.: 18-26-302-007

The parties of record before the Property Tax Appeal Board are Ryan Anderes, 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: \$6,984
IMPR.: \$54,012
TOTAL: \$60,996

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 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 2-story dwelling of brick and vinyl siding exterior construction with 2,178 square feet of living area. The dwelling was constructed in 1968.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace, a garage containing 435 square feet of building area, and an inground swimming pool.² The property has a .21-acre site and is located in Spring Valley, Hall Township, Bureau County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. Comparables #1 and #2 are 2-story dwellings, with no design information reported

¹ The parties differ as to the age of the subject property. The Board finds the property record card submitted by the board of review to be the best evidence of age.

² Additional details not reported by the appellant were taken from the subject's property record card, which were not refuted by the appellant.

for comparable #3. The dwellings have vinyl siding exterior construction and range in size from 2,100 to 2,262 square feet of living area. The homes range in age from 1970 to 1977. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a two-car garage. The comparables have improvement assessments ranging from \$37,064 to \$39,361 or from \$17.25 to \$18.10 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$37,026 or \$17.00 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 \$60,996. The subject property has an improvement assessment of \$54,012 or \$24.80 per square foot of living area. In support of its contention of the correct assessment the board of review, through counsel, submitted a memorandum, information on four equity comparables, photographs and property record cards for the subject and each of the board of review's comparables, and a map depicting the location of the subject and the comparables. The comparables consist of 1.5 or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,536 to 2,096 square feet of living area. The homes range in age from 1945 to 1981. Each dwelling has central air conditioning and a garage ranging in size from 399 to 600 square feet of building area. Three comparables each have a fireplace and three comparables each have a basement with finished area.³ Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$41,783 to \$59,351 or from \$23.57 to \$35.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were particularly similar to the subject. Nevertheless, the Board has given reduced weight to appellant's comparable #2 due to differences in basement finish when compared to the subject and comparable #3 because no design was provided in order to allow the Board to conduct a meaningful analysis of this comparable to the subject. The Board also gives reduced weight to board of review comparables #2, #3, and #4 due to differences from the subject in age and design.

³ The board of review reported comparable #2 having a partial basement, however the Board finds the property record card, containing a Computer Assisted Mass Appraisal sketch and area calculation, to be the best evidence of foundation.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparable #1, which are more similar to the subject in age, design, and location. These comparables had improvement assessments of \$39,361 and \$41,783 or \$18.10 and \$27.20 per square foot of living area. The subject's improvement assessment of \$54,012 or \$24.80 per square foot of living area falls above the best comparables in this record on an overall basis and within the range on a per-square-foot basis, which the Board finds logical due to the subject's larger dwelling size and inground swimming pool which the comparables lack. Based on this record and after considering adjustments to the best comparables for differences, 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:

November 22, 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

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

APPELLANT

Ryan Anderes
8 Westminster Dr
Spring Valley, IL 61362

COUNTY

Bureau County Board of Review
Bureau County Courthouse
700 South Main Street, Suite 12
Princeton, IL 61356