



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

APPELLANT: Brian & Kimberly Camenisch
DOCKET NO.: 21-06587.001-R-1
PARCEL NO.: 18-26-420-035

The parties of record before the Property Tax Appeal Board are Brian & Kimberly Camenisch, the appellants; and the LaSalle 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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,078
IMPR.: \$61,936
TOTAL: \$70,014

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the LaSalle County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 stone and vinyl siding exterior construction with 1,874 square feet of living area. The dwelling was constructed in 2018.¹ Features of the home include a full basement that is unfinished, central air conditioning, a fireplace and a 618 square foot garage. The property also has an open frame porch, a concrete patio, a detached deck adjacent to an above ground swimming pool and a shed.² The property has a .27-acre site and is located in Oglesby, LaSalle Township, LaSalle County.

¹ The parties differ slightly as to the construction year of the subject dwelling. The Board finds the best evidence of the subject dwelling's construction year is found in the certificate of occupancy presented by the appellants in rebuttal.

² The appellants disclosed the subject has a shed with an unknown size, which was not reported by the board of review nor is it depicted in the schematic diagram of the subject's property record card.

The appellants contend assessment inequity as the basis of the appeal challenging both the land and improvement assessments. In support of the inequity argument, the appellants submitted a grid analysis of four equity comparables, along with supporting web-based property record cards and exterior photographs of the subject and comparables. The comparables are located within the subject's assessment neighborhood code and from next door to 7 houses from the subject property. The comparables are improved with one-story dwellings of steel and stone, vinyl and brick or cement board and stone exterior construction ranging in size from 1,546 to 1,983 square feet of living area. The dwellings were built from 2009 to 2019. The appellants reported that each comparable has a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 528 to 714 square feet of building area. The comparables each have a patio, one of which is enclosed. Three comparables each have a shed and one comparable has a gazebo. The comparables have improvement assessments ranging from \$59,930 to \$65,186 or from \$32.71 to \$39.45 per square foot of living area. The comparables have sites that range in size from .26-acre to .39-acre of land area and have land assessments of \$8,078 and \$10,730. The appellants also submitted a copy of the subject's real estate transfer declaration for the purchase of the subject's vacant lot on March 21, 2018 for a price of \$10,000. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$66,000, with a land assessment of \$7,000 and an improvement assessment of \$59,000 or \$31.48 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 \$70,014. The subject property has an improvement assessment of \$61,936 or \$33.05 per square foot of living area and a land assessment of \$8,078.

In support of its contention of the correct assessment, the board of review submitted a memorandum from the chairman, a grid analysis reiterating the appellants' comparables, along with property record cards for the subject and appellants' comparables. The property record cards contained a schematic diagram with dimensions and sizes of dwellings and the other improvements located on the properties, as well as exterior photographs. The board of review contends that if comparable appellants' #2 has a finished basement as reported by the appellants, it is unknown by the assessing official and currently not assessed per the property record card. The appellants' comparables have improvement assessments ranging from \$59,930 to \$65,186 or from \$32.71 to \$39.45 per square foot of living area and land assessments of \$8,078 and \$10,730, identical to the data reported by the appellants. The board of review argued that the appellants' comparables support the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the subject dwelling was completed in 2018, not 2019. The appellants submitted the subject's Certificate of Occupancy issued by the City of Oglesby, Illinois dated November 19, 2018, along with photographs of the subject's deck and patio.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments. 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 no reduction in the subject's assessment is warranted.

The record contains four equity comparables for the Board's consideration. With respect to the subject's improvement assessment, the Board has given most weight to the appellants' comparables #1, #2 and #3, which are overall most similar to the subject in location, dwelling size and design but have varying degrees of similarity to the subject in age and features. These three comparables have improvement assessments that range from \$59,930 to \$65,186 or from \$32.71 to \$33.00 per square foot of living area. The subject property has an improvement assessment of \$61,936 or \$33.05 per square foot of living area, which falls within the range established by the most similar comparables in this record in terms of overall improvement assessment but slightly above the range on a square foot basis. Less weight was given to the appellants' comparable #4 due to its smaller dwelling size when compared to the subject. After considering adjustments to the best comparables for differences in age and other features when compared to the subject, the Board finds the subject's improvement assessment is supported.

With respect to the subject's land assessment, the Board has given less weight to the appellants' comparable #1 due to its larger site size when compared to the subject. The Board has given most weight to the appellants' comparables #2, #3 and #4, which have site sizes of either .26 or .27 of one acre of land area that are most similar, if not identical, to the subject's .27-acre site size. These three comparables have land assessments of \$8,078 which is identical to the subject's land assessment of \$8,078. Therefore, the Board finds the subject's land is equitably assessed.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's 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 disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 18, 2023



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

Brian & Kimberly Camenisch
123 Katelyn Ct
Oglesby, IL 61348

COUNTY

LaSalle County Board of Review
LaSalle County Government Center
707 Etna Road
Ottawa, IL 61350