



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

APPELLANT: Gary and Lisa Vicini
DOCKET NO.: 23-03389.001-R-1
PARCEL NO.: 18-27-400-026

The parties of record before the Property Tax Appeal Board are Gary and Lisa Vicini, the appellants, and the Bureau County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$8,191
IMPR.: \$67,475
TOTAL: \$75,666

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2023 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 part two-story and part one-story dwelling of brick and cedar exterior construction with 2,342 square feet of living area. The dwelling was constructed in 1992 and is approximately 31 years old. Features of the home include a full basement with finished area, 3 bathrooms, central air conditioning, a fireplace and a two-car garage with 688 square feet of building area. There is also a shed on the parcel that has not been assessed. The property has an approximately 20,022 square foot site and is located in Spring Valley, Hall Township, Bureau County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located in Spring Valley and from nearby to 1-mile from the subject property. The comparable parcels range in size from 12,000 to 19,950 square feet of land area and are each improved with a two-story dwelling of vinyl siding, brick and Dryvit or brick and cedar exterior construction. The homes were built from 1991 to

2006 making the homes from 17 to 32 years old. The dwellings range in size from 2,274 to 3,236 square feet of living area. Each dwelling has a basement, two of which have finished area. Features include central air conditioning, and a two-car or a three-car garage. Two comparables each have a fireplace. The comparables sold from December 2020 to November 2022 for prices ranging from \$229,000 to \$300,000 to \$92.71 to \$100.70 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$75,666, which would reflect a market value of approximately \$227,000 or \$96.93 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,318. The subject's assessment reflects a market value of \$267,981 or \$114.42 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In a memorandum, the board of review reported several errors in the appellant's evidence concerning both the subject and the three comparables in light of data maintained by the assessing officials. Since at the local hearing, the appellants acknowledged having a ½ finished basement, the board of review has updated the applicable property record card to reflect this amenity for the subject. Also the appellant's comparables are either part 2-story and part 1-story or part 2-story and part 1½-story dwellings and appellants' comparable #3 is a class C dwelling rather than a class B, like the subject. Other errors such as size and type of basement finish were also noted as well by the board of review.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, where board of review comparables #1, #3 and #4 are the same properties as appellants' comparables #1, #2 and #3, respectively. Three comparables are located in the same neighborhood code as the subject and in relatively close proximity to the subject; comparables #4 and #5 are located in different subdivisions and are 2.7 and 1.9-miles from the subject, respectively. Based on the data maintained by the assessing officials, the comparable parcels range in size from 15,752 to 71,506 square feet of land area. The lots are improved with either a 1-story, a 2-story, a part 2-story and part 1-story or a part 2-story and part 1½-story dwelling ranging in age from 17 to 32 years old. The dwellings range in size from 1,960 to 3,072 square feet of living area. Each comparable has a basement, four of which have finished area. Features include 3 to 6 bathrooms, central air conditioning, and a garage ranging in size from 720 to 1,196 square feet of building area. Four comparables each have a fireplace and comparable #4 has an inground swimming pool. The comparables sold from December 2020 to June 2023 for prices ranging from \$229,900 to \$375,000 or from \$96.60 to \$170.92 per square foot of living area, including land.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, the appellants criticized board of review comparable #2 as dissimilar due to its one-story design, smaller dwelling size, fully finished basement and significantly higher sales price per square foot, when compared to more similar properties to the subject that are contained in the record.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales, three of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 due to its one-story design, which differs from the subject's story height. The Board has given reduced weight to appellants' comparable #2/board of review comparable #3 and board of review comparable #5 due to differences in dwelling size which is 20% and 31% larger than the subject, respectively, and bathroom count when compared to the subject dwelling.

On this limited record, the Board finds the best evidence of market value to be appellants' comparable sale #1/board of review comparable sale #1 and appellants' comparable sale #3/board of review comparable sale #4, which are most similar comparables to the subject in lot size, design, dwelling size, foundation type and some features, although adjustments for age, bathroom count, fireplace and/or pool amenity are necessary to make these comparables more similar to the subject property. These most similar comparables sold in December 2020 and February 2022 for prices of \$256,000 and \$229,900 or for \$96.97 and \$96.60 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$267,981 or \$114.42 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, which appears to be excessive.

Based on this evidence and after considering necessary downward adjustments to the two best comparable sales in the record for bathroom count, age, finished basement area and/or pool amenity when compared to the subject property, the Board finds a reduction in the subject's assessment commensurate with the appellants' request is 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: _____

October 15, 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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