



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

APPELLANT: John Lang
DOCKET NO.: 24-00135.001-R-1
PARCEL NO.: 05-002-005-33

The parties of record before the Property Tax Appeal Board are John Lang, 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: \$11,666
IMPR.: \$100,678
TOTAL: \$112,344

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 2024 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 is improved with a one-story dwelling of brick exterior construction¹ with 1,856 square feet of living area. The dwelling was constructed in 1993 and as of this appeal year was approximately 31 years old. Features of the home include a full basement with 1,300 square feet of finished area, 3 full bathrooms, central air conditioning, a fireplace, an attached 624 square foot garage with an additional capped garage below,² a 200 square foot concrete patio and a 240 square foot wooden deck. The property has a quality grade of B. The property has a .75-acre site and is located in East Dubuque, Dunleith Township, Jo Daviess County.

¹ The appellant reported the subject dwelling was brick in Section III of the appeal petition and the grid analysis. The board of review in a summary sheet described the dwelling as "masonry frame" and in a detailed memorandum described the home as brick. Although in rebuttal, the appellant contends the home is brick and frame, all of the exterior photographs of the subject in the record fail to depict any frame/vinyl siding portion of the home.

² A portion of the subject "basement" beneath the garage is a storage area with a small overhead door to the backyard used to store lawn equipment.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no challenge was made to the land assessment. In support of the inequity argument along with supporting documentation, the appellant submitted information in the Section V grid analysis on four comparables located in the subject's subdivision, Presidential Manor, and about "two houses" from the subject. The comparables are improved with either two-story or part two-story and part one-story dwellings of brick and vinyl exterior construction that range in age from 25 to 31 years old. The homes range in size from 2,113 to 2,888 square feet of living area. Features include basements with finished area ranging in size from 823 to 1,154 square feet. The homes have 2 or 3 full bathrooms, 1 or 2 half-baths, central air conditioning, a fireplace, and a garage ranging in size from 556 to 696 square feet of building area, where comparable #4 also has a capped garage. Each comparable has various patio, enclosed patio, deck over patio, or deck and patio outdoor amenities. The comparables have quality grades of B, A-5, A and B+5, respectively. The comparables have improvement assessments ranging from \$93,211 to \$116,440 or from \$39.35 to \$44.11 per square foot of living area.

With the appeal, the appellant submitted a letter/brief noting that local assessment officials assess area properties differently based on story height differences rather than [only based] on the dwelling size or living area square footage. The assessing officials have reported the difference is due to the size of the respective foundations of these varying designs. Nevertheless, the appellant stated the Presidential Manor subdivision terrain is hilly and almost all homes have a foundation that allows for a walkout basement "which reduces the cost of the foundation."

The appellant also reported having researched local assessment records for 68 properties in Presidential subdivision. Of those 68 properties, 31 properties, set forth in an attached list from lowest to highest assessment, ranging from \$39.24 to \$51.67 per-square-foot of living area, are each lower than the subjects' per square foot improvement assessment (exhibit lists only addresses and "assessment per square foot"). Examining the list, the Board finds the first four properties (lowest assessments per square foot) are the appellant's four comparables in the Section V grid analysis. As part of the brief, the appellant also commented on sales prices of several of the Section V comparables.³

In the brief, the appellant outlined issues requiring disclosure and reducing the resale value of the subject. The assessing officials record the subject as Grade B with a "good" CDU [condition/desirability/utility] grade. The subject dwelling was built as a spec house by a contractor, who took short cuts according to the appellant. As a result, several expensive repairs

³ The Property Tax Appeal Board will not further analyze the appellant's discussion of recent sales prices as "comparable sales" was not marked as a basis of this appeal. As the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). Nevertheless, in accordance with Section 16-180 of the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). In this appeal at Section 2d above the appellant's signature, the sole basis marked was assessment equity. The Board notes that appellant's comparable #2, sold in 2022 for \$314,900 as shown on the property record card, but based on its 2024 assessment, this property reflects an estimated 2024 market value of \$392,556, when applying the statutory level of assessment of 33.33%.

have been made. For instance, the septic system required replacement. Of two available solutions, the chosen one resulted in installation of a new septic tank with exposed lids alongside a second tank with a COCO filter and alarm system. This arrangement results in two annual tank inspections of both the original and new tanks. Moreover, the exposed tank lids “take away from the appearance of the yard.” (See photographs in appellant’s submission of three tank lids).

The concrete driveway is breaking up and has sunk causing both a significant lip to enter the garage (photograph provided) and a water leak into the capped garage, limiting its usefulness for storage. The basement toilet was improperly installed/not properly seated necessitating regular replacement of the wax ring due to seepage around the stool with a permanent fix necessitating jack hammering into the concrete foundation. The kitchen sink and dishwasher drain into a basement slop sink, that occasionally fills up and overflows due to a blockage in the drain line. A plumber must be hired to blow out that drain line a couple of times a year.

The appellant also reported carpet, floor coverings and window treatments are all original from the time of construction and the kitchen has the original Formica countertops. The original cable for television and internet were installed under the driveway, however, currently that cable is unable to transmit the signal(s). As a result, the appellant reports a new cable line lays on the concrete in front of the garage entrance (photograph provided). Lastly, due to ownership of a dog, the appellant has not applied chemical lawn treatments resulting in a “rough” lawn.

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$74,240 or \$40.00 per square foot of living area.⁴

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,344. The subject property has an improvement assessment of \$100,678 or \$54.24 per square foot of living area.⁵

Initially, in response to the appeal, the board of review stated 2024 was the first year of a new four-year general assessment cycle for Dunleith Township at which time assessments were developed by analyzing sales data from 2021, 2022 and 2023 (citing 35 ILCS 200/9-155). The board of review submitted several exhibits in support of the reassessment process based on sales data to justify 2024 assessment increases issued to properties in Presidential Manor. In addition, the board of review noted the subject dwelling is an “all-brick structure” whereas the comparables are not. The subject also has a superior, larger finished basement area than any of the appellant’s comparables. Furthermore, the subject has an additional capped garage, present in only one of the appellant’s comparables.

As to the appellant’s claims related to some of the detriments of the subject dwelling, the board of review contends either COCO filters or sand filters comply with local ordinances related to septic systems. The board of review contends that selecting one system over the other “does not impact the overall functionality or effectiveness” of the systems as both require regular

⁴ With the requested reduction, the subject’s revised total assessment would be \$85,906 or an estimated market value of \$257,744 or \$138.87 per square foot of living area, including land.

⁵ In light of market value items raised in the appellant’s brief, for informational purposes only, the estimated market value of the subject, based on the current assessment, is \$337,066 or \$181.61 per square foot of living area, including land.

maintenance and have similar lifespans. The board of review opined that potential buyers typically are more concerned with overall septic condition and functionality rather than the specific type.

As to the driveway condition/functionality, assessing officials do not assess driveways. As to plumbing, carpeting, cable and lawn condition, the board of review dismissed these matters as routine regular maintenance, cosmetic and/or lifestyle choices. The board of review contends these matters are not structural defects that impact overall condition and/or functionality of the property and can be altered/changed.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located in the subject's subdivision, Presidential Manor, and within .4 of a mile from the subject. The improvements are each one-story dwellings of frame or frame and masonry exterior construction that range in age from 23 to 34 years old. The homes range in size from 1,582 to 3,198 square feet of living area. Features include full basements with finished area ranging in size from 1,130 to 2,417 square feet. The homes have 2 or 3 full bathrooms, and six comparables have an additional half-bath/extra plumbing fixture(s). Each home has central air conditioning, and a garage ranging in size from 528 to 958 square feet of building area. Additionally, four comparables have capped garages ranging in size from 182 to 520 square feet. Each comparable has various wood deck, open porch, enclosed porch, concrete patio, and/or stoop amenities as set forth in the grid analysis. From the attached property record cards, seven comparables have quality grades of B whereas comparables #2 and #9 have quality grades of B-5 and B+10, respectively. Also, from the property record cards, seven of the dwellings have "good" CDU ratings while comparables #7 and #9 have excellent CDU ratings. The nine comparables have improvement assessments ranging from \$79,865 to \$160,100 or from \$49.42 to \$70.88 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In a three-page rebuttal along with several illustrative photographs, the appellant addressed market value issues, including noting his and his wife's ages and living on "nearly a fixed income" such that they would not be candidates for home improvement loans to correct some of the detriments/defects of the property. As a result, the appellant contends that any repairs or upgrades have to be saved for in order to accomplish.

As to the septic system replacement, the appellant asserts the replacement was necessary as the original system was inadequate for the size of the home and/or the lines were not placed correctly. The appellant sets forth additional information concerning the necessary maintenance and inspection of the system. The appellant also asserted, "The exposed tanks are unsightly and could discourage people with children from buying."

The appellant further argued the improper installation of the basement toilet is more than purely a maintenance issue as well as the kitchen drain to the basement slop sink which gets clogged "some place in the soil pipe as it runs under the basement floor." A plumber clears out the line to remove the blockage. While the plumber does not know the cause, the solution would be to jackhammer the concrete basement floor. Again, in terms of the potential market value of the

subject, the appellant reiterated his arguments about dated carpeting and the placement of a television and internet cable which is unsightly. As to the curb appeal of the subject lawn, the appellant contends that nearly all the area homes employ a lawn service to treat weeds and promote growth. Without those treatments, the subject lawn has dandelions, creeping Charlie and other broadleaf weeds which would take a lot of work for a potential buyer to restore to the aesthetic of neighboring properties, which relates to market value issues. Similarly, the worn condition of the subject's concrete driveway was reiterated as an issue of market value along with the leakage of rainwater into the capped garage from existing gap(s). To limit damage, the appellant has placed a dehumidifier in the capped garage to keep down mold formation and rust.

The appellant described the subject's concrete patio as "a pad to get into the lower garage from the yard and store some items." (Photograph from within and into the lower garage through an open overhead door depict lawn implements and a riding mower). One of the submitted photographs also depicts a wall with evidence of past water seepage at the top area.

In summary, the appellant contends that past expenditures on the subject dwelling have been largely due to improper workmanship in the first place by the builder/contractor. The appellant contends all these problems plus more would have to be disclosed and would have a significant impact on the price a prospective buyer would be willing to pay compared to other homes in the subdivision.

As to the subject's exterior construction, the appellant states the home has frame with brick veneer, like all the other area homes with either some brick or stone trim along with vinyl siding. (See Footnote #1)

As to the comparable properties presented by the board of review in support of the subject's assessment, the appellant commented on five properties as follows:

- Comparable #6 is all masonry except a vinyl sided enclosed porch in the back but yet this dwelling has a lower improvement assessment than the subject.
- Comparable #8 is similar to a private estate with a wooded private lane leading to the home and this property also has a lower per square foot improvement assessment than the subject.
- Comparable #9 is situated on a hill with great views and has an additional building for an office. Although the assessment is above that of the subject, the home is set back and cannot be seen from the road.
- Comparable #2 includes additional amenities of an in-ground pool, heated pool house, another building and a large concrete pool deck with a higher assessment per square foot than the subject.⁶
- Comparable #4 is located across from the subject. The appellant contends recent improvements include a new roof, replacement of all the vinyl siding, coating of the driveway, granite countertops, new carpeting and redecorating of rooms.

⁶ The property record card submitted for comparable #2 depicts both a 648 square foot vinyl lined swimming pool, 1,463 square feet of concrete patios, and a 144 square foot shed along with a complex concrete patio surrounding the pool.

In closing, the appellant asserts that by living on one of the main roads in the subdivision, about 70% of area traffic passes his home. The appellant also claims the subject dwelling should be assessed against “all the homes in the subdivision not [on] a small sample of just one-story and the possible market value should be taken into consideration given the issues the house has.” (See Footnote #3).⁷

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.

As an initial matter, the Property Tax Appeal Board has given no weight to the appellant's contention that dwellings, regardless of story height, should be assessed similarly based only upon dwelling size. In addition, the Board finds the appellant presented no substantive evidentiary support either based on his own engineering/construction expertise and/or from architects or other experts to support the assertion that a hilly terrain allowing for a walkout basement reduces “the cost of the foundation.” Furthermore, the Board finds, based on its own knowledge and specialized expertise, published cost manuals as referenced herein does not support the appellant's uniform application of assessments based on living area square footage, but rather taking into consideration both story height and foundation among other considerations.⁸ Additionally, as stated on page 3 of the Board's Residential Appeal petition: “All comparables [presented in the Section V grid analysis] should be similar to the subject in location, size, design [story height], age, and amenities.”

The parties submitted a total of thirteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 as well as board of review comparables #3, #7, #8 and #9, as each of these homes present significantly different dwelling sizes (larger and smaller) of greater than 14% to approximately 72%, when compared to the dwelling size of the subject. Based only on the size characteristic, the Board finds these seven dwellings are not truly comparable to the subject. The Board has given reduced weight to board of review comparable #2, in light of the additional outdoor amenities reported by the appellant in rebuttal, including but not limited to, an inground swimming pool and pool house, which are not features of the subject property.

⁷ Should the appellant desire to challenge revaluation (based on market value) in the future or perhaps the next 2028 cycle, perhaps retaining an appraiser to estimate the subject's retrospective market value as of the valuation date at issue, given the contentions of the subject's condition(s), would be advisable.

⁸ See *Publication 123 – Instructions for Residential Schedules* dated January 2020, produced by the Illinois Department of Revenue (IDOR). From pages 3 to 7, the publication outlines the use of cost schedules to estimate value (i.e., cost approach). In particular, pages 3 and 4 discuss the differing cost schedules to be applied and how to use them depending upon design/story height.

Despite appellant's comparable #4 differing in story height, on this record, the Board finds the best evidence of assessment equity to be appellant's comparable #4 along with board of review comparables #1, #4, #5 and #6, which are each located in relatively close proximity to the subject and presenting varying degrees of similarity to the subject. For instance, the subject property has a capped garage which is also a feature of appellant's comparable #4 and board of review comparables #4 and #5, although the subject has the largest capped garage when compared to these three properties, indicating upward adjustments would be necessary to make those comparables more similar/equivalent to the subject in this feature. In rebuttal, the appellant specifically questioned the comparability of board of review comparable #6 which presented a lower improvement assessment as well as a lower improvement assessment per square foot. The Board, however, finds this comparable necessitates upward adjustments for an inferior bathroom count, a smaller finished basement area, lack of a fireplace, and a smaller garage. Given these inferior attributes, the Board finds it is logical that board of review comparable #6 has a lower improvement assessment and lower per-square-foot improvement assessment. In this regard, the Board takes note of accepted real estate theory, referred to as the economies of scale, providing that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that board of review comparable #6 has a lower per-square-foot improvement assessment than the subject as this dwelling is slightly larger than the subject.

As the best comparables are not identical to the subject in all respects, the Board recognizes that it is appropriate to analyze adjustments to the best five comparable dwellings in order to make the comparable properties more equivalent to the subject. Characteristics to be considered are, but not limited to, age, story height, dwelling size, bathroom count, fireplace amenity/count and/or garage capacity. The Board also finds that only appellant's comparable #4 has a superior quality grade of B+ when compared to the subject and the remaining four best comparables, each of which are grade B properties. Similarly, the subject and board of review's four best comparables each have a CDU rating of "good."

Upon further analyzing the data, the Board finds that a variety of adjustments are necessary for differences. For instance, but for board of review comparables #1 and #5, the subject dwelling has a larger/greater finished basement area than the other three best comparables suggesting upward adjustments to those properties would be necessary to make them more equivalent to the subject for finished basement area. Similarly, differences in bathroom count, fireplace amenity and/or garage capacity also necessitate various adjustments. The five best comparables in the record have improvement assessments ranging from \$79,865 to \$103,653 or from \$44.11 to \$55.44 per square foot of living area. The subject's improvement assessment of \$100,678 or \$54.24 per square foot of living area falls within the range established by the best comparables both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

In conclusion, based on this record and after considering numerous adjustments to the best comparables to make them more equivalent 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 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: _____

September 16, 2025



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

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