



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

APPELLANT: Mike Morris
DOCKET NO.: 16-05326.001-R-1
PARCEL NO.: 15-000-367-06

The parties of record before the Property Tax Appeal Board are Mike Morris, the appellant; and the Macoupin 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 **Macoupin** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,350
IMPR.: \$50,241
TOTAL: \$63,591

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Macoupin County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 an 8.90 acres of land area improved with a dwelling. The subject property is located in Bunker Hill, Bunker Hill Township, Macoupin County, Illinois.

The appellant contends assessment inequity as the basis of the appeal with respect to the subject's land assessment. The subject's improvement assessment was not contested. In support of the inequity claim, the appellant submitted a grid analysis of three land assessment comparables located within a half mile from the subject in neighboring Brighton Township. The comparables range in size from 5 to 10 acres of land area and have land assessments ranging from \$4,950 to \$9,900 or \$990 per acre.

In further support of the inequity claim, the appellant submitted an aerial map showing the proximity of comparables #1 and #2 to the subject. Appellant also argued that similar properties located in neighboring Brighton Township are assessed at \$990 per acre of land area. The subject

has a land assessment of \$13,350 or \$1,500 per acre of land area. Based on this evidence, the appellant requested a reduction at the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject properties' final assessment of \$63,591. The subject has a land assessment of \$13,350 or \$1,500 per acre of land area. In support of the subject's land assessment, the board of review submitted a grid analysis of three land comparables located within 200 feet of the subject. Two of the comparables are adjacent to the subject. The three land comparables range in size from 5.30 to 6.20 acres of land area and have land assessments ranging from \$7,950 to \$9,300 or \$1,500 per acre of land. Based on this evidence, the board of review requested confirmation of the subject properties' land assessments.

Furthermore, the board of review contends the appellant's comparables are not located in same township of the subject while board of review comparables are located in the same township and immediate area of the subject.

Conclusion of Law

The taxpayer argued 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 Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant failed to meet this burden of proof.

The parties submitted a total of six suggested land comparables for consideration. The Board finds the appellant's comparables were given less weight based on their less proximate locations in a different township when compared to the subject. The Board finds the land comparables submitted by the board of review are more similar in location and land size when compared to the subject property. Two of these comparables are adjacent to the subject and one comparable is within 200 feet of the subject. They range in size from 5.30 to 6.20 acres of land. They have land assessments ranging from \$7,950 to \$9,300 or \$1,500 per acre of land. The subject property has a land assessment of \$13,350 or \$1500 per acre, which is identical to the most similar assessment comparables contained in the record on a per acre basis. Therefore, no reduction in the subject's land assessment is warranted.

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 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 presented.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's assessment 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: February 13, 2019



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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APPELLANT

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COUNTY

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