

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Judith R. Marshall & Arthur V. Runge  
DOCKET NO.: 04-01395.001-R-1  
PARCEL NO.: 15-34.0-303-004

The parties of record before the Property Tax Appeal Board are Judith R. Marshall & Arthur V. Runge, the appellants; and the Sangamon County Board of Review.

The subject property consists of a 22,500 square foot parcel improved with a four year-old, one and one-half-story style frame dwelling that contains 2,061 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 528 square foot attached garage, a porch, a deck and a partial unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the inequity argument regarding the subject's land assessment, the appellants submitted information on nine comparable properties located from one block to five miles from the subject. The comparable lots range in size from 11,280 to 45,000 square feet and have land assessments ranging from \$3,849 to \$8,798 or from \$0.12 to \$0.78 per square foot of land area. The subject has a land assessment of \$9,946 or \$0.45 per square foot.

In support of the improvement inequity contention, the appellants submitted a grid analysis of four comparables located from three blocks to five miles from the subject. The comparables consist of one and one-half-story style frame or brick and frame dwellings that range in age from 6 to 15 years and range in size from 1,806 to 2,556 square feet of living area. Features of the comparables include central air-conditioning and garages that contain from 480 to 720 square feet of building area. Two

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Sangamon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,496
IMPR.:	\$	43,387
TOTAL:	\$	52,883

Subject only to the State multiplier as applicable.

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comparables have a fireplace and two have partial unfinished basements. These properties have improvement assessments ranging from \$28,094 to \$36,742 or from \$13.30 to \$15.56 per square foot of living area. The subject has an improvement assessment of \$43,387 or \$21.05 per square foot of living area.

In support of the overvaluation argument, the appellants submitted documentation detailing the subject dwelling's cost of construction. The appellants contend that since the subject dwelling is a "kit" house, which was a package marketed as a Cape May II Enhanced Plan Affordable Home by 84 Lumber Company, it is of only fair quality, rather than average quality. The appellants claimed the subject's 2004 assessment should reflect the actual cost of construction in March 2000 of \$94,799. This claim included \$41,359 for sub contractor's work, \$35,700 for the cost of materials from 84 Lumber Company, \$349 for a fireplace, \$6,500 for labor and \$10,891 for general contractor's work. The appellants further submitted updated cost information claiming the total replacement cost of the subject dwelling's construction, based on 2005 information supplied by 84 Lumber Company, was a maximum of \$118,170. The appellants also claimed the 84 Lumber Company package is an obsolete design and materials used were not standard. The appellants submitted no appraisal or credible market data to demonstrate how the subject's market value is diminished by these factors. Finally, the appellants submitted a photograph of the subject property that indicates a concrete driveway and landscaping around the dwelling. The appellants did not indicate whether their cost estimates included these items. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$38,907.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$53,333 was disclosed. The subject has an estimated market value of \$160,063 or \$77.67 per square foot of living area including land, as reflected by its assessment and Sangamon County's 2004 three-year median level of assessments of 33.32%.

In support of the subject's land assessment, the board of review submitted a land sales study which includes limited information on lot sales in six land additions or sections. Some of the sales appear to be of improved lots. The sale dates range from 1992 to 2003. Lot sales prices range from \$13,419 to \$35,960. No actual land assessments or lot size information was provided for the Board to compare to the subject, or to refute the appellants' land comparables.

In support of the subject's improvement assessment, the board of review submitted property record cards and an abbreviated list of four comparables located on the subject's street and block. The

comparables consist of one-story style frame or brick and frame dwellings that were built between 1994 and 1999 and range in size from 1,312 to 1,637 square feet of living area. Features of the comparables include central air-conditioning. From the property record cards, it appeared that three comparables have a fireplace, three comparables have attached garages and one comparable has a full basement. It was unclear from the property record cards what type of foundation three comparables have or whether the comparables have additional features. The comparables were reported to have 2004 equalized improvement assessments ranging from \$30.86 to \$36.10 per square foot of living area.

The board of review failed to submit any comparable sales or other market evidence to refute the appellants' overvaluation argument. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellants argued unequal treatment in the assessment process as the basis of the appeal. 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. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

Regarding the land inequity contention, the Board finds the appellants submitted information on nine comparables, while the board of review failed to submit land sizes on four comparables. The Board was thus unable to consider the board of review's comparables. The Board finds one of the appellants' land comparables was given less weight in the analysis because it was significantly larger than the subject. Three comparables were given less weight because they were located two to five miles from the subject. The Board finds five comparables were located within one block of the subject and were similar to the subject in size. These most representative land comparables had land assessments ranging from \$0.17 to \$0.43 per square foot. The subject's land assessment of \$0.45 per square foot falls just above this range. The Board thus finds a slight reduction in the subject's land assessment is warranted.

Regarding the improvement inequity contention, the Board finds the appellants submitted four comparables located three blocks to five miles from the subject, while the board of review submitted incomplete data on four comparables located on the subject's street. The Board gave less weight to the appellants' comparable 1 because it was significantly older than the subject and was larger than the subject by nearly 500 square feet. The Board gave less weight to the appellants' comparables 2, 3 and 4 because they were located two to five miles from the subject. The Board gave less weight to the board of review's comparables because they were significantly smaller than the subject in living area and were dissimilar to the subject in design. The Board thus finds none of the comparables in the record was sufficiently similar to the subject to warrant a reduction in the subject's improvement assessment.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the appellants submitted information on the subject dwelling's original 2000 construction costs as well as updated costs for 2005. The Board finds the appellants' claim that the subject's 2000 construction cost should be used as a basis for a reduction in the subject's assessment as of the assessment date of January 1, 2004 is unconvincing. The appellants failed to demonstrate that the subject dwelling's status as a "kit" or package home has diminished its market value. The appellants failed to submit substantive evidence that either the 2000 or 2005 estimated replacement cost figures for the subject dwelling included landscaping, a driveway and all associated costs. The appellants submitted no appraisal, comparable sales, or other market evidence to demonstrate the subject's 2004 assessment does not reflect its estimated market value. Notwithstanding the fact that the board of review submitted no evidence to support the subject's estimated market value, the Board finds the appellants have failed to adequately support their overvaluation contention.

In conclusion, the Board finds the appellants have demonstrated the subject's land assessment was incorrect by clear and convincing evidence and a reduction in the subject's land assessment is warranted. However, the Board finds the appellants have failed to demonstrate that the subject's improvement assessment is incorrect by clear and convincing evidence and a reduction on this basis is not warranted. Finally, the Board

finds the appellants have failed to demonstrate overvaluation by a preponderance of the evidence and a reduction in the subject's assessment is not warranted on this basis.

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.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: December 21, 2007



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 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 the subsequent year 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.

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.