

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael W. Corum
DOCKET NO.: 05-00972.001-R-1
PARCEL NO.: 17-08-14-200-009

The parties of record before the Property Tax Appeal Board are Michael W. Corum, the appellant, and the Kankakee County Board of Review by Assistant State's Attorney Teresa Kubalanza.

The subject property consists of a 5-acre parcel, a portion of which is farmed. The property has also been improved with a 16-year-old, one and one-half story frame dwelling containing 1,812 square feet of living area. The dwelling also features a full basement of which 1,000 square feet is finished, central air conditioning, and an attached two-car garage. In addition, the property has a detached garage of 1,024 square feet of building area. The property is located in Bourbonnais, Bourbonnais Township, Kankakee County, Illinois.

Based upon the hearing request of the Kankakee County Board of Review, the parties appeared before the Property Tax Appeal Board. In the course of presenting their respective positions, the parties reached an agreement as to the erroneousess of the subject's residential land assessment of \$5,819. The parties agreed the subject property consists of both farmland and homesite; the agreed upon assessments for farmland and homesite are set forth below reflecting an overall land assessment reduction. In light of the parties' agreement on land, only the remaining dispute regarding the assessment of the residence will be addressed in this decision.

With regard to the improvement assessment, the appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted a grid analysis with applicable property record cards on four comparable properties. The comparables are described in the grid as two two-story and two one-story frame dwellings that range in age from 13 to 18 years old with a garage ranging in size from 504 to 744 square feet of building area for consideration. Three of the comparables have basements,

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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 Kankakee County Board of Review is warranted. The correct assessed valuation of the property is:

Farmland:	\$	190
Homesite:	\$	3,148
Residence:	\$	53,535
Outbuildings:	\$	0
Total:	\$	56,873

Subject only to the State multiplier as applicable.

one of which is fully finished. Each comparable dwelling has central air conditioning and one comparable also has a fireplace. One of the comparables has a second garage of 624 square feet of building area. The dwellings range in size from 1,883 to 2,720 square feet of living area.

In the appellant's written argument filed with the appeal, he challenges the fact that his smaller sized dwelling has a higher per-square-foot assessment than nearby larger dwellings. In further support of this contention, in the grid analysis appellant set forth the improvement assessments of his four comparables, however, he utilized the 2004 assessments set forth on the property record cards. Since this is a 2005 assessment appeal, the Property Tax Appeal Board will analyze the comparables in light of the 2005 improvement assessments as stated on the property record cards which range from \$52,966 to \$65,021 or from \$19.47 to \$30.73 per square foot of living area. The subject's 2005 improvement assessment is \$53,535 or \$29.54 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$38,378 or \$21.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$59,354 was disclosed. The board of review called the township assessor Douglas Anderson for testimony; he described the subject's neighborhood as consisting of unique properties. Anderson noted that appellant's comparables #2 and #4 were both substantially larger dwellings than the subject and differed from the subject in design appeal as having a "straight two-story" design. Anderson noted the subject property is a more contemporary dwelling in architecture with vaulted ceilings and other amenities not present in any of the comparables. Additionally, Anderson explained that area sales data shows that larger homes typically sell for a lower per-square-foot price in the county. In conclusion, the board of review contended that appellant's comparables #1 and #3 were most similar to the subject property and the subject's per square foot assessment falls between these two most similar comparables presented by the appellant. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After considering 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 Board further finds a reduction in the subject's improvement assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an

analysis of the assessment data, the Board finds the appellant has not met this burden.

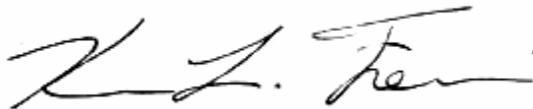
The Board finds the comparables #1 and #3 submitted by the appellant were most similar to the subject in size, design, exterior construction, location and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$26.12 to \$30.73 per square foot of living area. The subject's improvement assessment of \$29.54 per square foot of living area is within this range. After considering adjustments and the differences in these comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's improvement assessment is not 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 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment as established by the board of review is correct and no reduction is warranted in the improvement assessment.

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: October 31, 2008



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.