

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bill and Cindy Hathaway
DOCKET NO.: 05-01647.001-R-1
PARCEL NO.: 07-20-100-008

The parties of record before the Property Tax Appeal Board are Bill and Cindy Hathaway, the appellants, and the Boone County Board of Review.

The subject property consists of a two-story style frame dwelling situated on a 5 acre site. The subject was built in 1910 and contains 2,430 square feet of living area. Features of the home include central air-conditioning, a partial unfinished basement, a detached 560 square foot garage and a 1,080 square foot metal pole building.

Cindy Hathaway appeared on behalf of the appellants before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted six comparable properties located in close proximity to the subject. The comparables are situated on sites ranging from 3.0 to 5.49 acres. The comparables consist of frame or masonry dwellings that were built from 1853 to 2005 and range in size from 1,674 to 2,858 square feet of living area. Three of the comparables have a fireplace; four have central air-conditioning and five have a garage. One comparable has a slab foundation; three have a partial crawl space foundation; two have a full basement with one comparable having a finished basement. Three of the comparables have pole buildings ranging from 3,240 to 4,860 square feet of building area. The properties have improvement assessments ranging from \$36,330 to \$74,570 or from \$17.84 to \$38.62 per square foot of living area. The subject has an improvement assessment of \$53,743 or \$22.12 per square foot of living area. The comparables have land assessments ranging from \$8,333 to \$28,546 or from approximately \$1,587 to \$6,215 per acre. The subject has a land assessment of \$26,742 or approximately \$5,348 per acre. Three of the comparables have a farm classification.

The appellants further argued that two properties contain pole buildings that are valued less than the appellants' pole building, even though the appellants' pole building is smaller.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Boone County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	26,742
IMPR.:	\$	53,743
TOTAL:	\$	80,485

Subject only to the State multiplier as applicable.

The evidence depicts the buildings have a value of \$7.05 and \$8.87 per square foot of building area, respectively. It was argued that the subject's pole building is valued at \$12.53 per square foot of building area.

Cindy Hathaway testified that the subject property is residential and not farmed. She disputed the farm classification for the comparable properties. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$80,485 was disclosed. In support of the subject's assessment, the board of review submitted a summary argument, property record cards, photographs and a grid analysis of six comparable properties located within approximately three miles of the subject. The comparables consist of various designs ranging from one and one-half-story to part two story, part one and one-half-story and part one-story style frame dwellings built from 1880 to 1948. The properties range in size from 839 to 2,896 square feet of living area. Five of the comparables have central air-conditioning; five have at least a one-car garage; four have a fireplace; two have a full unfinished basement, and four have a partial crawl space foundation. The properties have improvement assessments ranging from \$31,599 to \$64,873 or from \$15.68 to \$38.23 per square foot of living area. The properties are situated on sites ranging from 1 acre to 10 acres with land assessments ranging from approximately \$833 to \$8,333 per acre. Two of the comparables have a farm classification. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, 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's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. 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 not overcome this burden.

The Board finds the parties submitted twelve comparables for its consideration. The Board finds the appellants' comparable #1 and #6 were dissimilar to the subject in exterior construction, size, foundation and/or age. Therefore, these comparables received reduced weight in the Board's analysis. The Board also gave less weight to comparables #3, #5 and #6 submitted by the board of review because they were dissimilar in design, size and/or age when compared to the subject. The Board finds the remaining

comparables submitted by both parties were similar to the subject in most respects. These most representative comparables had improvement assessments ranging from \$15.68 to \$22.40 per square foot of living area, which support the subject's improvement assessment of \$22.12 per square foot of living area.

The subject has a land assessment of approximately \$5,348 per acre, which is within the range of the non-farm properties used as comparables by both parties which ranged from approximately \$4,015 to \$8,333 per acre. In addition, the Board finds the appellant failed to provide documentary evidence sufficient to challenge the subject's pole building assessment. The evidence depicts the subject's pole building has a market value of \$9.64 per square foot which is within range of the comparable pole buildings that ranged from \$6.35 to \$13.13 per square foot of building area.

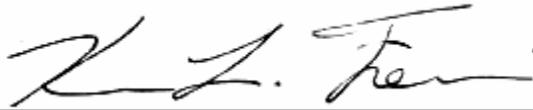
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing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

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as established by the board of review is correct.

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.



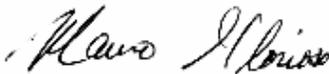
Chairman



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: January 23, 2009



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.