

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael E. Sons
DOCKET NO.: 05-01937.001-R-1
PARCEL NO.: 15-10-01-326-012

The parties of record before the Property Tax Appeal Board are Michael E. Sons, the appellant, and the Stephenson County Board of Review.

The subject property consists of a one and one-half story frame and stone lakefront dwelling containing 3,506 square feet of living area that was built in 2004. Amenities include an unfinished basement, central air conditioning, a fireplace, and an 860 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of the inequity claim, the appellant completed the spreadsheet in Section V of the appeal petition detailing four suggested comparables located in the subject's subdivision. The comparables consist of two-story frame or frame and brick dwellings that were constructed in 2003 or 2004. The dwellings range in size from 2,303 to 3,695 square feet of living area. Two comparables have full or partial finished basements and two comparables have unfinished basements. Other features include central air conditioning, one to three fireplaces, and garages ranging in size from 552 to 960 square feet. The comparables have improvement assessments ranging from \$79,917 to \$96,860 or from \$25.76 to \$35.99 per square foot of living area. The subject property has an improvement assessment of \$116,740 or \$33.30 per square foot of living area.

The comparables are situated on lakefront lots that range in size from 14,640 to 18,720 square feet of land are with land assessments of \$41,667. The subject property, which contains

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

LAND:	\$	41,667
IMPR.:	\$	93,453
TOTAL:	\$	135,120

Subject only to the State multiplier as applicable.

12,900 square feet of land area, also has a land assessment of \$41,667.

The appellant argued the subject's land assessment increased by 23.6% and its improvement assessment increased by 36.8% from the prior tax year. Based on this evidence, the appellant requested a reduction in the subject property's land and improvement assessments.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board.

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 a reduction in the subject's assessment is warranted.

The appellant argued 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 appellant has overcome this burden regarding only the subject's improvement assessment.

The appellant submitted four assessment comparables for the Board's consideration. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board.

First, the Board finds the subject's land assessment is supported by the assessment comparables contained in this record. In reviewing the land assessments of the subject and comparables, the Property Tax Appeal Board finds it appears land assessments in the subject's subdivision are determined on site basis regardless of size. The site value unit of comparison is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. The Board finds land assessments in the subject's subdivision, including the subject, are uniform at \$41,667 per parcel. The appellants submitted no evidence that would suggest the method utilized by the board of review was

incorrect or land assessments within the subject's subdivision do not reflect fair market value.

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 land comparables presented by the appellant are somewhat different in land size, their land assessments are identical. The constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. Therefore, no reduction in the subject's land assessment is warranted.

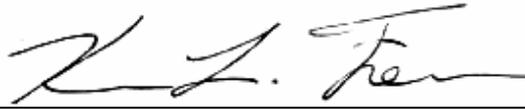
With respect to the lack of uniformity argument regarding the subject's improvement assessment, the Board gave diminished weight to comparables 3 and 4 submitted by the appellant due to their smaller dwelling sizes when compared to the subject. The Board finds the remaining two comparables are more similar to the subject in age, size, style, location and amenities. These comparables have improvement assessments of \$95,197 and \$96,860 or \$25.76 and \$27.55 per square foot of living area. The subject property has an improvement assessment of \$116,740 or \$33.30 per square foot of living area, which is much higher than the two most similar comparables contained in this record. Therefore, the Board finds a reduction in the subject's improvement assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted.

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 7, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.