

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Melvin Schwartz
DOCKET NO.: 05-01957.001-R-1
PARCEL NO.: 06-10-01-377-022

The parties of record before the Property Tax Appeal Board are Melvin Schwartz, the appellant, and the Stephenson County Board of Review.

The subject property is a 15,000 square foot site improved with a one-story ranch style frame dwelling containing 2,236 square feet of living area that was built in 1999. Features include two full baths with one half-bath, a full unfinished basement, central air conditioning, a fireplace and a 792 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties, a map and photographs. The proximity of location of the comparables to the subject was not disclosed. The comparables consist of one-story frame dwellings built from 1987 to 1995. The comparables were situated on sites ranging from 15,000 to 23,522 square feet of land area. The homes have central air conditioning and bathrooms ranging from one full bath with one half-bath to two full baths with one half-bath. The homes have full basements with three having some finished basement area. They have garages ranging from 480 to 648 square feet of building area. Two of the comparables have a fireplace. The homes range in size from 1,216 to 1,920 square feet of living area. The comparables had land assessments ranging from \$4,000 to \$8,000 or from \$0.17 to \$0.53 per square foot of land area. The comparables had improvement assessments ranging from \$46,063 to \$51,940 or from \$26.75 to \$37.88 per square foot of living area. The subject has an improvement assessment of \$28.76 per square foot of living area and a land assessment of \$0.33 per square foot of land area.

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

LAND:	\$	5,000
IMPR.:	\$	59,313
TOTAL:	\$	64,313

Subject only to the State multiplier as applicable.

Sales information regarding the same comparables depict the comparables sold from October 2003 to August 2005 for prices ranging from \$155,000 to \$193,000 or from \$95.31 to \$134.05 per square foot of living area, including land. The appellant submitted the board of review's final decision letter which depicts the subject had a total assessment of \$64,313, which reflects an estimated market value of approximately \$193,364 using the 2005 three-year median level of assessments for Stephenson County of 33.26% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant 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 \$64,313 was disclosed. In support of the subject's assessment, the board of review submitted a brief, a photograph, a map of comparable land assessments, a spreadsheet of land assessments, comparable lot sales information, a grid of comparable sales and property record cards. The board of review initially argues the subject's land was valued using the site value method, with the subject's immediate vicinity having a \$5,000 site value. The board of review submitted six vacant land sales. The lot sales range in size from 0.34 to 0.45 acres and sold from July 2004 to January 2006 for prices ranging from \$13,000 to \$19,900 or from \$0.85 to \$1.44 per square foot of land area. The board of review also submitted assessment data for fourteen lots located in close proximity to the subject. All of these comparable lots are the same size as the subject and are described as a "wooded interior lot." Each of these lot comparables had a \$5,000 land assessment, similar to the subject.

In further support of the subject's improvement assessment, the board of review submitted a grid analysis detailing five comparable sales. The comparables are described as one-story ranch style dwellings of frame construction built from 1995 to 2004. The properties contain from 1,568 to 2,423 square feet of living area. Features include central air conditioning and attached garages. Proximity of location to the subject was not disclosed, but a map submitted by the board of review depicts the properties to be in close proximity to the subject, with one property located on the opposite side of a lake. The homes sold from August 2003 to November 2005 for prices ranging from \$175,000 to \$290,000 or from \$86.89 to \$139.29 per square foot of living area, including land. The same comparables had improvement assessments ranging from \$49,024 to \$84,533 or from \$26.56 to \$40.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellant argued that homes closer to the lake have a higher value. However, no further evidence was submitted

to support this claim. In addition, the appellant argues three of four homes have sold for under \$100,000 within the last six years. Again, no further evidence was submitted to support this claim. Finally, the appellant argues that lots having improvements appreciate at a much slower rate than vacant lots. No additional data was submitted to support this argument.

After considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one 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 assessments 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 not overcome this burden.

The Board finds the parties submitted nine assessment comparables for consideration. The Board notes it is unable to determine the proximity of location of the appellant's comparables when compared to the subject. The Board placed less weight on the appellant's comparables 2, 3 and 4, and the board of review's comparables 4 and 5, because of their dissimilar basement area, size, design, location and/or age when compared to the subject. The Board finds the appellant's comparable number 1 and the board of review's comparables 1, 2 and 3 were generally similar to the subject. These properties have improvement assessments ranging from \$26.56 to \$27.61 per square foot of living area and support the subject's improvement assessment of \$26.53 per square foot of living area, which is less than the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on this basis. Further the board of review submitted land assessments that were identical to the subject in size and interior location. These land comparables were in close proximity to the subject and had identical land assessments of \$5,000. Therefore the Board finds the appellant failed to show by clear and convincing evidence that the subject's land assessment was inequitable. The evidence presented clearly established that land in the subject's immediate neighborhood is assessed based on site method with the subject's immediate area having a \$5,000 per site value. This evidence was not sufficiently refuted by the appellant.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 by both parties.

The appellant 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.2nd 1256 (2nd Dist. 2000). The Board finds the appellant submitted four recent sale comparables that occurred from October 2003 to August 2005 for prices ranging from \$102.17 to \$134.05 per square foot of living area, including land. The board of review submitted five sales comparables that sold from October 2003 to November 2005 for prices ranging from \$86.89 to \$139.29 per square foot of living area, including land. The most similar comparables, as stated above, sold from October 2003 to November 2005 for prices ranging from \$86.89 to \$96.99 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$86.48 per square foot of living area, including land, using the 2005 three-year median level of assessments for Stephenson County of 33.26% as determined by the Illinois Department of Revenue, which is less than the most similar sales comparables contained in this record. These most similar comparables support the subject's assessment and a reduction on this basis is not warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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: May 30, 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

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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.