

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: W.J. and Cheryl Kirk
DOCKET NO.: 05-02381.001-R-1
PARCEL NO.: 44-041-09A

The parties of record before the Property Tax Appeal Board are W.J. and Cheryl Kirk, the appellants, and the Pike County Board of Review by attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield, Illinois.

The subject property is a 1.906± acres site improved with a two-story style frame dwelling containing 2,100 square feet of living area that is approximately 100 years old. Features include one full bath with one half-bath, a partial unfinished basement, central air conditioning, a one-car detached garage and a pole barn containing 2,688 square feet of building area.

The appellants, through W.J. Kirk, appeared 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 appellants submitted a grid analysis detailing four comparable properties, property record cards and photographs. The comparables are located within 1.5 miles of the subject. They consist of two-story frame or frame and masonry dwellings. The ages of the comparables were not disclosed, however, they were described as being similar to the subject. The homes have central air conditioning and one comparable has a fireplace. Three of the homes have partial unfinished basements and one has a full finished basement. Two of the comparables have a two-car garage or carport. The homes range in size from 1,800 to 3,300 square feet of living area. The homes had improvement assessments ranging from \$3,252 to \$21,599 or from \$1.81 to \$6.76 per square foot of living area. The subject property has an improvement assessment of \$21,906 or \$10.43 per square foot of living area.

Sales information regarding one of the homes indicates the home sold in 2004 for a price of \$80,000 or \$41.49 per square foot of living area, including land. The evidence indicates the subject

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

F/Land:	\$	136
Homesite:	\$	364
Residence:	\$	21,906
Outbuildings:	\$	1,425
Total:	\$	23,831

Subject only to the State multiplier as applicable.

was purchased in 2000 for \$85,000 or \$40.48 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$23,831 was disclosed. In support of the subject's assessment, the board of review submitted a brief, parcel information reports, an appraisal, a grid analysis detailing four suggested comparable properties and property record cards. The comparables are located from 4.5 to 4.7 miles from the subject. The comparables are two-story frame dwellings that are approximately 85 or 90 years old. They have central air conditioning and partial unfinished basements. Two of the homes have a fireplace. The comparable homes each contain one full bath with one half-bath and at least a one-car garage. They contain either 1,940 or 2,000 square feet of living area and have improvement assessments ranging from \$27,757 to \$34,250 or from \$13.88 to \$17.65 per square foot of living area.

The homes sold from May 2003 to September 2007 for prices ranging from \$90,000 to \$125,000 or from \$45.00 to \$64.44 per square foot of living area, including land. The subject's total assessment of \$23,831 reflects an estimated market value of approximately \$71,265 or \$33.94 per square foot of living area, including land, using the 2005 three year median level of assessments of 33.44% for Pike County as determined by the Illinois Department of Revenue.

The board of review also presented a limited summary appraisal of the subject property with an effective date of October 1, 2007. The appraiser used the cost and sales comparison approaches in estimating a value for the subject of \$93,000.

In the cost approach, the appraiser determined a land value of \$16,000 based on vacant land sales within the rural areas of Pike County. The appraiser consulted the Marshall & Swift Cost Manual in estimating a reproduction cost new of the improvements of \$153,865. Depreciation of \$89,888 was subtracted from this figure, leaving a depreciated value of the improvements of \$63,977, to which site improvements of \$18,200 were added. Incorporating the land value resulted in an indicated value by the cost approach of \$98,177.

In the sales comparison approach, the appraiser examined three comparable properties. The comparables are situated on lots ranging in size from 1.376 to 2.86 acres and are improved with one and one-half or two-story style frame or aluminum dwellings that were between approximately 65 and 85 years old and range in size from 1,274 to 1,942 square feet of living area. Two of the comparables have central air-conditioning. One of the homes has a two-car detached garage. The comparables have partial unfinished basements or a cellar. The comparables sold from October 2006 to September 2007 for prices ranging from \$67,500 to

\$125,000 or from \$49.32 to \$64.37 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as location, site size, condition, living area, garage size and decks, porches, or patios. After making these adjustments, the comparables had adjusted sales prices ranging from \$82,160 to \$111,980 or from \$57.66 to \$64.49 per square foot of living area including land. Based on this analysis, the appraiser concluded a value for the subject by the sales comparison approach of \$93,000.

In her final reconciliation, the appraiser placed most weight on the sales comparison approach to value. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellants argued that the board of review's comparables were all urban or rural properties containing no farmland similar to the subject. The evidence depicted that the board of review's comparables are located in townships different than the subject while two of the appellant's comparables were located in the same township as the subject.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants contend 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 appellants have not overcome this burden.

The Board finds the parties submitted eight assessment comparables for consideration. The Board placed less weight on the appellant's comparable number two because of its dissimilar size when compared to the subject. The Board finds the remaining properties similar to the subject in most respects. The evidence submitted indicates these properties have improvement assessments ranging from \$3.81 to \$17.65 per square foot of living area and support the subject's improvement assessment of \$10.43 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$10.43 per square foot of living area is within 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.

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 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.2nd 1256 (2nd Dist. 2000).

The Board finds the appellant submitted one recent sale comparable that occurred in 2004. The subject's total assessment of \$23,831 reflects an estimated market value of approximately \$33.94 per square foot of living area, including land, using the 2005 three year median level of assessments of 33.44% for Pike County. The comparable sale submitted by the appellant for \$41.49 per square foot of living area, including land, supports the subject's assessment. Further, the board of review presented an appraisal to support the subject's assessment. The comparable sales contained within the appraisal sold from October 2006 to September 2007 and had adjusted sales prices ranging from \$57.66 to \$64.49 per square foot of living area, including land. Based on this analysis, the appraiser concluded a value for the subject by the sales comparison approach of \$93,000 or \$44.29 which is above the market value of \$33.94 per square foot of living area, including land, as reflected in the subject's assessment. These comparables support the subject's assessment and a reduction on this basis is also not warranted.

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

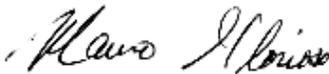
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: February 20, 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.