PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Scott & Stacie Eversgerd
DOCKET NO.: 05-02418.001-R-1
PARCEL NO.: 13-17-13-101-028

The parties of record before the Property Tax Appeal Board are Scott & Stacie Eversgerd, the appellants; and the Washington County Board of Review.

The subject property consists of a 1.17 acre parcel improved with a one-story single family dwelling with 2,075 square feet of living area. The home has a brick and vinyl exterior. Features of the home include a full basement, central air conditioning, a fireplace and a 768 square foot attached garage. The dwelling was constructed in 2004. The property is located in Nashville, Pilot Knob Township, Washington County.

The appellant, Scott Eversgerd, appeared before the Property Tax Appeal Board contending inequity in the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions, photographs, copies of property record cards, and assessment data on four comparable properties. The comparables were composed of one, one and one-half story dwelling and three, one-story dwellings that ranged in size from 1,932 to 2,658 square feet of living area. Each of the comparables had a full basement, central air conditioning and an attached garage. Three of the comparables had a fireplace. These comparables were located from ¼ to 4 miles from the subject property. The appellant testified that comparables 3 and 4 were located in a different township. The appellant indicated that these comparables had improvement assessments that ranged from $47,470 to $61,121 or from $22.99 to $24.57 per square foot of living area. The appellant indicated the comparables had an average improvement assessment of $23.88 per square foot. Based on this data the appellant requested the subject's improvement assessment be reduced to $49,572.

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

LAND:	$	6,984
IMPR.:	$	60,072
TOTAL:	$	67,056

Subject only to the State multiplier as applicable.

PTAB/smw/05-02418/6-08

The appellant also questioned why the subject property had a grade "B" and also questioned why the subject had a subdivision adjustment factor of 1.10.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was disclosed. The subject property had an improvement assessment $60,072 or $28.95 per square foot of living area. To demonstrate the subject property was equitably assessed the board of review submitted descriptions, photographs, copies of property record cards, and assessment data on five comparable properties. The comparables were improved with one-story single family dwellings ranging in size from 1,888 to 2,129 square feet of living area. The dwellings were constructed from 1989 to 2004 and had frame, brick, or brick and frame exteriors. Each of the comparables had a full basement, central air conditioning, and an attached garage. The garages ranged in size from 460 to 1,092 square feet. Two of the comparables had one or two fireplaces. Comparable 4 also had an 864 square foot storage shed and comparable number 5 also had a detached 1,170 square foot garage. The board of review indicated the comparables were located from approximately 1/3 to 9.75 miles from the subject in subdivisions a few miles from Nashville. Comparable number 1 was located in the subject's subdivision and had a grade "B" and a 1.10 subdivision factor was applied. Comparable number 1 had an improvement assessment of $48,294 based on being 80% complete. As complete this property had an improvement assessment of $60,360 or $28.35 per square foot of living area. The four remaining comparables had improvement assessments ranging from $51,199 to $59,501 or from $27.12 to $29.00 per square foot of living area.

The board of review also indicated that the comparables sold from May 2003 to September 2005 for prices ranging from $200,000 to $249,000 or from $105.93 to $128.95 per square foot of living area. The subject's total assessment of $67,056 reflects a market value of $200,887 or $96.81 per square foot of living area. The board of review indicated the market data supported the subject's assessment.

The board of review also explained that the 1.10 subdivision factor was based on sales ratio studies disclosing that the assessments in the subdivision had to be adjusted for market conditions. The board of review also indicated the grade factor assigned to the subject is based on the township assessor's analysis. The board of review argued that the market data supported the subject's total assessment regardless of the grade assigned by the assessor and the application of the subdivision factor.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in the record.

The appellant argued assessment inequity 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 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 a reduction is not warranted on this basis.

The record contains assessment information on nine comparables submitted by the parties. The comparables had varying degrees of similarity to the subject property. The Board gave little weight to the appellants' first comparable because it differed from the subject in construction style. The remaining comparables were improved with one-story dwellings with similar features as the subject property. These dwellings ranged in size from 1,888 to 2,339 square feet of living area. The comparables had improvement assessments that ranged from $23.60 to $29.00 per square foot of living area. The three comparables most similar to the subject in age were the appellants' comparable number 3 and the board of review's comparables numbered 1 and 3. These comparables had improvement assessments per square foot of $23.60, 28.35[1], and $29.00, respectively. The subject property has an improvement assessment $60,072 or $28.95 per square foot of living area, which is within the range and supported by these most similar properties. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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.

[1] This is based on an improvement assessment of $60,360 based on the home being complete.

The appellant also questioned the accuracy of the subject's "B" grade and the application of the 1.10 subdivision factor. The Property Tax Appeal Board finds the market data submitted by the board of review supports the application of these factors. The board of review disclosed that its comparables sold from May 2003 to September 2005 for prices ranging from $200,000 to $249,000 or from $105.93 to $128.95 per square foot of living area. The subject's total assessment of $67,056 reflects a market value of $200,887 or $96.81 per square foot of living area, which is below the range on a per square foot basis established by these comparables. The Board finds this market data demonstrates the subject's total assessment, considering both its grade and the subdivision factor, is reflective of its market value.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not warranted.

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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: June 27, 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.