

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David E. & Clara A. Durbin  
DOCKET NO.: 05-02507.001-R-1  
PARCEL NO.: 03-11-172-089

The parties of record before the Property Tax Appeal Board are David E. & Clara A. Durbin, the appellants; and the Effingham County Board of Review.

The subject property consists of a 10,800 square foot residential parcel improved with an 8 year-old, split-level style dwelling of brick and frame exterior construction that contains 1,986 square feet of living area. Features of the home include central air-conditioning and a 570 square foot garage.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment and overvaluation as the bases of the appeal. In support of the improvement inequity contention, the appellants submitted photographs, property record cards and a grid analysis of three comparable properties located very near the subject. The comparables consist of split-level or bi-level style brick and frame dwellings that range in age from 9 to 11 years and range in size from 1,986 to 2,474 square feet of living area. Features of the comparables include central air-conditioning and garages that contain 542 or 570 square feet of building area. One comparable has a fireplace. These properties have improvement assessments ranging from \$33,770 to \$39,050 or from \$15.78 to \$18.63 per square foot of living area. The subject has an improvement assessment of \$40,530 or \$20.41 per square foot of living area.

In support of the overvaluation argument, the appellants submitted the subject's property record card, which indicates the subject sold in November 2002 for \$112,000. In further support of the overvaluation argument, the appellants submitted sales

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

LAND:	\$	5,880
IMPR.:	\$	38,727
TOTAL:	\$	44,607

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

information on the same three comparables used to support the improvement inequity contention. The comparables sold between December 1995 and November 2003 for prices ranging from \$103,254 to \$125,500 or from \$41.74 to \$63.19 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$42,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$46,410 was disclosed. The subject has an estimated market value of \$124,960 or \$62.92 per square foot of living area including land, as reflected by its assessment and Effingham County's 2005 three-year median level of assessments of 37.14%.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of five comparable properties, although the board of review's comparable 1 is the same property as the appellants' comparable 2. The comparables were all located in the subject's subdivision and consist of split-level or bi-level style dwellings of frame or brick and frame exterior construction. The comparables range in age from 6 to 12 years and range in size from 1,284 to 2,422 square feet of living area. Features of the comparables include central air-conditioning and garages that contain from 536 to 577 square feet of building area. These properties have improvement assessments ranging from \$35,340 to \$41,160 or from \$16.12 to \$32.06 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted sales information on the same five comparables used to support the subject's improvement assessment. The comparables sold between September 2001 and April 2006 for prices ranging from \$125,000 to \$160,000 or from \$64.04 to \$100.08 per square foot of living area including land. Regarding the subject's November 2002 sale for \$112,000, the board of review argued the seller in that transaction was a relocation company, which had paid \$123,000 for the subject just four months earlier. The board of review contends neither sale of the subject involving a relocation company can be considered a valid sale. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellants argued unequal treatment in the assessment process as the 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 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 overcome this burden.

The Board finds the appellants submitted three equity comparables, while the board of review submitted five comparables, but one comparable was common to both parties. The Board gave less weight to the appellants' comparable 3 and the board of review's comparables 3 and 5 because these properties differed significantly in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in terms of style, exterior construction, size, age and features and had improvement assessments ranging from \$16.76 to \$19.33 per square foot of living area. The subject's improvement assessment of \$20.40 per square foot of living area falls above this range. Therefore, the Board finds the evidence in the record does not support the subject's improvement assessment and a reduction is warranted.

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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the parties submitted a total of seven comparables sales for its consideration, but one sale was common to both parties. The Board gave less weight to the appellants' comparables 1 and 3 because they sold too long before the subject's January 1, 2005 assessment date to be reliable indicators of the subject's market value. The Board likewise gave less weight to three comparables submitted by the board of review because their sale dates were either too long before or too long after the subject's assessment date to be relied upon as accurate indicators of the subject's market value. The Board finds three comparables were similar to the subject in most respects and sold between November 2003 and January 2006 for prices ranging from \$63.19 to \$69.73 per square foot of living area including land. The subject's estimated market value of \$60.48 per square foot of living area including land as reflected by its assessment falls below this range and is below the appellants' comparable 2, which was identical to the subject in living area. The Board finds both the 2001 sales of the subject occurred too long before the subject's January 1, 2005 assessment date to be relied upon as valid indicators of the subject's

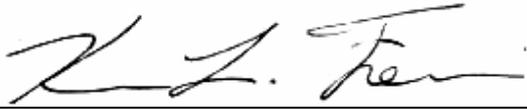
market value. Based on this analysis, the Board finds the market evidence in the record does not support a reduction in the subject's assessment beyond the reduction granted pursuant to the equity argument.

In conclusion, the Board finds the appellants have met their burden of proving inequity by clear and convincing evidence and a reduction in the subject's improvement assessment is warranted. However, the appellants have failed to prove overvaluation and no additional reduction in the subject's assessment is warranted on that basis.

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:

"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.