

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Todd J. & Lisa A. Schuette  
DOCKET NO.: 05-02514.001-R-1  
PARCEL NO.: 03-11-203-034

The parties of record before the Property Tax Appeal Board are Todd J. & Lisa A. Schuette, the appellants; and the Effingham County Board of Review.

The subject property consists of an 18,295 square foot residential parcel improved with a part one and one-half-story and part two-story style frame and brick dwelling that was built in 2004 and contains 3,139 square feet of living area. Features of the home include central air-conditioning, a 752 square foot garage and a partial unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process regarding the subject's land and improvements as the bases of the appeal. In support of the overvaluation contention, the appellants' evidence indicated the subject lot was purchased in June 2003 for \$32,900 and the subject dwelling was constructed in August 2004 for \$170,191. The subject's total cost is thus \$203,091. The appellants submitted a floor plan of the subject, statements and receipts from subcontractors detailing various components of the subject's construction. The appellants' appeal form indicated the total cost included all construction costs, including contractor's fees, architectural or engineering fees, landscaping and building permits.

In support of the land inequity argument, the appellants submitted information on four comparable properties located from next door to one mile from the subject. The comparable lots range in size from 13,068 to 16,152 square feet and had land assessments ranging from \$9,160 to \$15,360 or from \$0.60 to \$0.95

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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:	\$	13,410
IMPR.:	\$	62,018
TOTAL:	\$	75,428

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

per square foot of land area. The subject has a land assessment of \$13,410 or \$0.73 per square foot.

In support of the improvement inequity argument, the appellants submitted photographs, property record cards and a grid analysis of the same four comparables used to support the land inequity contention. The comparables were reported to consist of two-story style frame or brick and frame dwellings that range in age from one to four years and range in size from 2,235 to 4,047 square feet of living area. Features of the comparables include central air-conditioning, full or partial unfinished basements and garages that contain from 551 to 955 square feet of building area. These properties have improvement assessments ranging from \$44,760 to \$68,250 or from \$16.44 to \$27.12 per square foot of living area. The subject has an improvement assessment of \$66,920 or \$21.32 per square foot of living area. The appellants' appeal form and floor plan indicated the subject's living area was 2,470 square feet. The appellants also submitted the subject's property record card, which indicates the subject contains 3,139 square feet of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$69,214.

During the hearing, the Hearing Officer questioned appellant Todd Schuette regarding the subject's living area. The appellant acknowledged the floor plan indicated interior room measurements, rather than exterior building measurements. The appellant further testified he obtained information on the comparables he submitted from the board of review. The appellant also admitted he had submitted no evidence indicating the subject's land value had not increased between its June 2003 purchase for \$32,900 and the subject's January 1, 2005 assessment date. Finally, the appellant testified he had supplied no labor related to the subject dwelling's construction and that the \$170,191 construction cost claimed on the appeal form included all labor, materials and charges from contractors.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$80,330 was disclosed. The subject has an estimated market value of \$216,290 or \$68.90 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 estimated market value, the board of review submitted information on one comparable sale. The comparable consists of a one and one-half-story style frame dwelling located in the subject's subdivision that was built in 2001 and contains 2,092 square feet of living area. Features of the comparable include central air-conditioning, one fireplace, a

1,396 square foot basement and a 555 square foot garage. The comparable sold in August 2005 for \$205,000 or \$97.99 per square foot of living area including land.

In support of the subject's land assessment, the board of review submitted information on four comparable properties located in the subject's subdivision. The comparable lots contain 12,632 or 16,553 square feet of land area and have land assessments of \$9,270 or \$11,170 or \$0.67 or \$0.73 per square foot.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same four comparables used to support the subject's land assessment. The comparable dwellings consist of two-story, 1.75-story, 1.5-story or part one-story and part two-story frame or brick and frame dwellings that range in age from one to four years and range in size from 2,054 to 2,749 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 517 to 1,089 square feet of building area and full or partial basements. Three comparables have a fireplace. These properties have improvement assessments ranging from \$52,770 to \$74,055 or from \$23.59 to \$26.94 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review's representative testified the subject's living area was measured by assessing officials using exterior measurements. The subject's property record card, which was submitted by the appellants, indicated the subject contains 3,139 square feet of living area and was measured by an assessing official on June 17, 2005. The representative also testified the board of review's comparable 1 sold in June 2001 for \$165,000 or \$80.33 per square foot of living area including land.

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 Board further finds a reduction in the subject property's assessment is warranted. 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). The Board finds the appellants have overcome this burden.

The Board first finds the parties disputed the subject's living area calculation. The appellants submitted a floor plan depicting interior room measurements and they testified they had not submitted exterior building measurements. The Board finds the subject's property record card indicated it was measured

using exterior measurements by an assessing official in June 2005. The Board finds exterior measurements are to be used in calculating the living area of a dwelling. Therefore, the Board finds the subject contains 3,139 square feet of living area.

Regarding the overvaluation argument, the Board finds the appellants submitted evidence detailing their purchase of the subject lot in June 2003 for \$32,900, as well as evidence documenting the subject dwelling's construction in August 2004 for \$170,191, indicating a total market value for the subject of \$203,091. The appellants testified the construction cost figure included all materials, labor, contractor and architect's fees, landscaping and all costs related to the subject's construction. The appellants further testified they contributed no labor in the subject's construction. The board of review submitted information on two comparable sales. The board of review's comparable one was given less weight in the Board's analysis because it sold in June 2001, long before the subject's January 1, 2005 assessment date, and was significantly smaller in living area when compared to the subject. The Board also gave less weight to the board of review's other comparable sale because it too, was significantly smaller in living area when compared to the subject. The subject's total assessment reflects an estimated market value of \$216,290, which is higher than the \$203,091 construction cost and land cost for the subject as documented by the appellants. The Board finds the best evidence of the subject's market value is the \$203,091 total cost of land and construction. Since fair market value has been established, the 2005 three-year weighted average median level of assessments for Effingham County of 37.14% shall apply.

The appellants also argued unequal treatment in the assessment process regarding the subject's land and improvements as a 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 not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted information on eight land comparables. The comparables had land assessments ranging from \$0.60 to \$0.95 per square foot of land area, with five comparables assessed at \$0.73 per square foot. The Board finds the subject's land assessment of \$0.73 per square foot is well supported by the evidence in the record and no reduction is warranted.

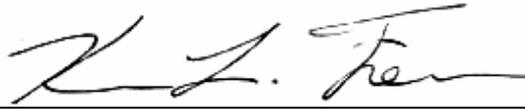
Regarding the improvement inequity contention, the Board finds the parties submitted information on eight comparables. The Board gave less weight to two of the appellants' comparables and three of the board of review's comparables because they differed significantly in living area when compared to the subject. The Board finds three comparables were similar to the subject in size, age, location and most features and had improvement assessments ranging from \$16.98 to \$27.12 per square foot. The subject's improvement assessment of \$21.32 per square foot, based on 3,139 square feet of living area, is thus supported by the most similar comparables in the record and no reduction is warranted.

In conclusion, the Board finds the appellants have met their burden of proving overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is incorrect and a reduction is warranted. However, the Board finds the appellants have failed to prove a lack of uniformity in either the subject's land or improvement assessments by clear and convincing evidence and no additional reduction 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.