



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jeffrey T. Buckley
DOCKET NO.: 06-00535.001-R-1
PARCEL NO.: 07-07-33-351-008

The parties of record before the Property Tax Appeal Board are Jeffrey T. Buckley, the appellant; and the Macon County Board of Review.

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

LAND: \$ 4,532
IMPR.: \$46,922
TOTAL: \$51,454

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a one-story frame dwelling containing 1,991 square feet of living area that was built in 2004. Features include an unfinished basement and a 600 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these claims, the appellant submitted property record cards, photographs and an analysis of the subject and four suggested comparables. The comparables are located from two blocks to ½ of a mile from the subject. The comparables consist of one-story frame dwellings that were built from 1956 to 2003. The

comparables have basements, central air conditioning and one or two garages. The dwellings range in size from 1,234 to 1,930 square feet of living area and have improvement assessments ranging from \$28,630 to \$56,338 or from \$14.83 to \$31.43 per square foot of living area. The subject property has an improvement assessment of \$52,658 or \$26.45 per square foot of living area.

The appellant's evidence indicates comparables 1 and 3 sold in 2002 and 2005 for prices of \$131,000 and \$145,000 or \$75.13 and \$77.83 per square foot of living area including land, respectively. The appellant's evidence also suggests the subject property was purchased in August 2004 for \$130,000 or \$65.29 per square foot of living area including land. No evidence to support these sale prices was submitted.

The appellant alleged comparable 3, which was built in 1956, has been remodeled and is effectively new. The appellant argued property record cards have incomplete or inaccurate information for items such as lots sizes, finished or unfinished basements and number of bathrooms. Finally, the appellant argued the subject property is assessed for a finished basement, but it has an unfinished basement. Based on this evidence, the appellant 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 final assessment of \$57,190 was disclosed. The subject's assessment reflects an estimated market value of \$172,259 using Macon County's 2006 three-year median level of assessments of 33.20%. In response to the appeal, the board of review submitted a corrected property record card for the subject removing the finished basement area, which resulted in a lower assessment of \$51,454. The corrected assessment reflects an estimated market value of \$154,982 using Macon County's 2006 three-year median level of assessments of 33.20%. The subject has a corrected improvement assessment of \$46,922 or \$23.57 per square foot of living area.

In support of the subject's assessment, the board of review submitted the same four comparables as submitted by the appellant. In review, they have improvement assessments ranging from \$28,630 to \$56,388 or from \$14.83 to \$31.43 per square foot of living area. The subject property has a corrected improvement assessment of \$46,922 or \$23.56 per square foot of living area.

The board of review also argued the county has no records of the subject or comparable 1 being sold. The board of review agreed comparable 3 sold in September 2005 for \$145,000 or \$75.13 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's corrected assessment.

After reviewing the record 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 the corrected improvement assessment submitted by the board of review is appropriate and a reduction is warranted. However, the Board finds no further reduction is warranted based on the principals of uniformity or overvaluation.

The appellant argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellant has not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains four suggested equity comparables for consideration. The Board placed less weight on the comparables 2 and 3 submitted by both parties. Comparable 2 is considerably smaller in size than the subject and comparable 3 is considerably older than the subject. The Board finds the two remaining assessment comparables are more similar when compared to the subject in age, size, style, and amenities. They have improvement assessments of \$39,762 and \$56,338 or \$23.62 and \$31.436 per square foot of living area, respectively. The subject property has a corrected improvement assessment of \$46,922 or \$23.56 per square foot of living area, which is lower than the two most similar comparables on a per square foot basis. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's corrected improvement assessment is supported and no further reduction is warranted.

The appellant also argued the subject property is overvalued. 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.2d 1256 (2nd Dist. 2000). The Board finds the appellant has not overcome this burden.

The Board finds this record is void of any evidence that shows the subject property or comparable 1 sold. Thus, this aspect of the appeal was given no weight. The Board finds this record contains a single comparable sale (comparable 3) of a property that is similar to the subject in many respects, but it was built in 1956, whereas the subject dwelling was constructed in 2004. Comparable 3 sold in September 2005 for \$145,000 or \$75.13 per square foot of living area including land. The subject has a corrected assessment of \$51.454, which reflects an estimated market value of \$154,982 or \$77.84 per square foot of living area including land. After considering adjustments to the only comparable sale in this record for differences when compared to the subject, such as age, the Board finds the subject's estimated market value as reflected by its corrected assessment is supported and no further reduction is warranted.

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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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 23, 2009

Allen Castrovillari

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.