

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Paz Martinez Estate  
DOCKET NO.: 06-00649.001-R-1  
PARCEL NO.: 21-01-332-016

The parties of record before the Property Tax Appeal Board are Paz Martinez Estate, the appellant, by attorney Fred B. Moore of Lawrence, Moore, Ogar & Jacobs, Bloomington, Illinois; and the McLean County Board of Review.

The subject property consists of a tri-level style dwelling of brick and vinyl exterior construction containing 1,172 square feet of living area that is 30 years old. Amenities include a partial finished basement, central air conditioning, a fireplace, and a 364 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board through counsel claiming unequal treatment in the assessment process as the basis of the appeal. The subject's land assessment was not contested. In addition, the appellant argued the assessor miscalculated the size of the subject dwelling.

The appellant argued the subject property contains 1,028 square feet of living area because it is identical to comparable 1. The appellant argued comparable 1 was constructed by the same builder and was designed by the same architect as the subject property. The appellant submitted a photograph of comparable 1 to support these claims.

In support of the inequity claim, the appellant submitted property record cards and an assessment analysis of three suggested comparables located in close proximity along the subject's street. The comparables consist of tri-level brick and vinyl exterior constructed dwellings that are 30 years of age. The dwellings range in size from 1,028 to 1,074 square feet of living area. Features include partial finished basements, central air conditioning, and attached garages ranging in size from 288 to 312 square feet. Two comparables have a fireplace. They have improvement assessments ranging from \$31,374 to \$32,194 or from \$29.86 to \$31.08 per square foot of living area. The

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

LAND:	\$	8,174
IMPR.:	\$	36,430
TOTAL:	\$	44,604

Subject only to the State multiplier as applicable.

subject dwelling has an improvement assessment of \$36,430 or \$31.08 per square foot of living area. 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 assessment of \$44,604 was disclosed.

In support of the subject's assessment, the board of review submitted a restricted use appraisal of the subject property. The restricted appraisal was prepared by and co-signed by the City of Bloomington Township Assessor, Michael Ireland, and Deputy Township Assessor, Steven R. Scudder. The report indicates Ireland is a licensed appraiser in the State of Illinois. Scudder initially provided testimony in connection with the appraisal report, but was later supplemented by Ireland. The appraisal estimated the subject property had an estimated market value of \$138,000 as of January 1, 2006, using the sales comparison approach to value. The subject's assessment of \$44,604 reflects an estimated market value of \$133,825 using the statutory level of assessment of 33.33%.

Page 11 of the appraisal is labeled "equity analysis". This page contains a table purportedly consisting of all the sales from the subject's neighborhood since January 2004, segregated into styles of dwellings. The properties current total assessments were divided by their sales prices to create a ratio of assessed value to sale price. The analysis does not disclose the sale prices or assessments for the properties. The assessor indicated the table shows an overall median level of assessment for the subject's neighborhood of 31.66%, very close to the statutory level of assessment of 33.33%. Ireland testified the chart provides inference as to how the assessment level deviates based on the story type of dwelling. The subject's style of dwelling, a tri-level style dwelling, had a median level of assessment within the subject's neighborhood of 31.56%, which is within 1/10<sup>th</sup> of a percentage point to the overall median level of assessment for the subject's neighborhood.

The equity analysis also indicates the International Association of Assessing Officials (IAAO) standard on ratio studies requires the coefficient of dispersion to be 10% or less in newer homogenous areas. Again, based on the undisclosed sales and assessments from the study, the chart indicates the overall coefficient of dispersion for properties within the subject's neighborhood is 5.94%, well below the IAAO standard. For tri-level style dwellings like the subject, the chart shows a coefficient of dispersion of 3.99%, indicating better equity for tri-level style homes from the subject's neighborhood. Based on this statistical equity analysis, the assessor argued the subject property is uniformly assessed.

Under questioning, the assessor testified the subject's dwelling size was determined using exterior dimensions based on physical onsite measurements.

In further support of the subject's assessment, the Assistant Chief County Assessment Officer, Connie Clifford, prepared an equity analysis of the four suggested comparable properties that were detailed in the appraisal report prepared by the township assessor. The comparables are located within the subject's subdivision, but not as close in proximity as the comparables submitted by the appellant. The comparables consist of tri-level frame and vinyl or aluminum exterior constructed dwellings that are 29 to 32 years of age. The dwellings range in size from 1,048 to 1,400 square feet of living area. Three comparables have partial finished basements and two comparables have a fireplace. Other amenities include central air conditioning and attached garages ranging in size from 312 to 468 square feet. They have improvement assessments ranging from \$32,469 to \$34,930 or from \$24.95 to \$32.03 per square foot of living area. The subject dwelling has an improvement assessment of \$36,430 or \$31.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the comparables used by the board of review are not compelling due to differences to the subject in size, design and floor plan. The appellant argued its comparables are more similar in physical characteristics, they are located on the same side of the street, were constructed by the same builder, and were designed by the same architect as the subject property. The appellant also submitted a diagram of the subject dwelling to further support the claim the subject dwelling contains 1,028 square feet of living area. The diagram was prepared by an appraiser from Appraisal Services of McLean County. However, the appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the method used to determine the dwelling size. Moreover, in reviewing the diagram, the Property Tax Appeal Board finds the dwelling sketch shows the subject dwelling contains 1,192 square feet of living area, which is larger than the 1,028 square feet as claimed by the appellant and the 1,172 square feet calculated by the board of review. From a review of the dwelling sketch, the appellant did not include the 12 foot by 12 foot or 144 square feet of living area that is located at the rear section of the subject dwelling's main level.

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 no reduction in the subject property's assessment is warranted.

The Property Tax Appeal Board finds the best evidence of the subject's dwelling size was offered by the board of review. This

evidence and testimony indicate the subject's dwelling size was determined using exterior dimensions based on physical onsite measurements. In contrast, the appellant presented no credible evidence to support a dwelling size of 1,028 square feet of living area. Based on the evidence in this record, the Property Tax Appeal Board finds the subject dwelling contains 1,172 square feet of living area.

The appellant argued unequal treatment in the assessment process. 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.

The Board gave no weight to the appraisal submitted by the board of review. The Board finds the appraisal prepared on behalf of the board of review indicates the subject's assessment is not excessive in relation to its fair market value. However, the Property Tax Appeal Board finds the appraisal fails to adequately address the lack of uniformity argument concerning only the subject's improvement assessment as raised by the taxpayers.

With respect to the "equity analysis" contained on page 11 of the appraisal report, the Property Tax Appeal Board gave little weight to this evidence for multiple reasons. First, the Board finds the assessors failed to utilize the proper method in calculating the assessment to value ratio for the properties. Notwithstanding the lack of foundation for the equity analysis in terms of disclosing the properties used in the study, their actual sale prices and assessments, the Board finds the proper method to calculate assessment to value ratios for ad valorem taxation purposes is by using a property's prior year's assessment divided by its arm's-length sale price. The assessor testified he used sales from 2004 to 2006 and used their "current assessments". Thus, the Property Tax Appeal Board finds it can give little credence to the assessors' contention that the subject property is equitably assessed based on its sales ratio study or the coefficient of dispersion analysis performed only within the subject's neighborhood.

Second, the Property Tax Appeal Board finds the "equity analysis" is not dispositive in determining whether the individual property that is subject matter of this appeal is equitably assessed. The Board finds these types of ratio studies, even if determined to be proper, evaluates the accuracy of assessed values in comparison to the marketplace as whole, not the individual subject property that is subject to this appeal. The Board finds ratio studies are one of the primary tools for measuring mass appraisal performance. This tool is commonly used to calculate equalization factors or to determine whether assessors are

entitled to additional compensation. (35 ILCS 200/4-20). This Board fully recognizes, based on the assessors' limited ratio study, assessments in the subject's neighborhood appear to mimic the market to some extent. However, again this evidence is not demonstrative that the individual subject property in this appeal is uniformly assessed in comparison to other similar properties by clear and convincing evidence.

The Property Tax Appeal Board finds the more traditionally accepted method of determining on whether uniformity of assessments exist is by comparing and contrasting properties assessments together with their salient physical characteristics. The Property Tax Appeal Board finds the board of review and the appellant each submitted an assessment analysis detailing descriptions and assessment information for a total of seven suggested comparables. The Board gave diminished weight to comparable 4 submitted by the board of review due to its somewhat larger size when compared to the subject. The Board finds the six remaining comparables are most similar when compared to the subject in style, age, size, construction and amenities. The Board recognizes the appellant's comparables are located in closer proximity to the subject than the board of review's comparables. However, the board of review's comparables are located only a few blocks and within the subject's subdivision. The Board finds there is no evidence in this record that demonstrate these similar properties are located in different market areas.

The six most similar comparables are comprised of tri-level brick or frame dwellings with some vinyl exteriors that are from 30 to 32 years of age and range in size from 1,028 to 1,114 square feet of living area with features that are similar to the subject in most respects. They have improvement assessments ranging from \$31,374 to \$34,054 or from \$29.86 to \$32.03 per square foot of living area. The subject property has an improvement assessment of \$36,430 or \$31.08 per square foot of living area. After considering adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's per square foot improvement assessment falls within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported.

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 contained in the record disclose that properties located in similar geographic 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. As a result of this analysis, the Board finds no reduction in the subject's assessment is warranted.

In conclusion, the Board finds the appellant failed to demonstrate a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. As a result, the Board finds the subject property's assessment as established by the board of review is correct and no 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.



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: October 31, 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.