

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tom Greanias  
DOCKET NO.: 06-00922.001-R-1  
PARCEL NO.: 04-12-10-327-025

The parties of record before the Property Tax Appeal Board are Tom Greanias, the appellant; and the Macon County Board of Review.

The subject property consists of a 7,256 square foot lot improved with a one-story frame dwelling, built in 1890, that contains 1,145 square feet of living area. The home has a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted numerous pages of data comprising 17 exhibits, which list such things as the sales history for the subject's neighborhood, 29 pages of lot sales, documentation of 10 rental property sales, etc. Limited information was provided on these lists, such as parcel number, street address, owner's names and assessments. No lot sizes or descriptive information was provided. However, the appellant did submit 2005 information on one comparable described as a 110 year-old, two-story frame dwelling that contains 1,428 square feet of living area with a partial unfinished basement that is situated on a 6,080 square foot lot. This property has a land assessment of \$1,381 or \$0.23 per square foot of land area. The comparable has a 2005 improvement assessment of \$6,707 or \$4.70 per square foot of living area. The subject has a 2006 land assessment of \$1,439 or \$0.20 per square foot of land area and an improvement assessment of \$4,545 or \$3.97 per square foot.

In support of the overvaluation argument, the appellant submitted another exhibit that consists of a notice of twelve properties to be sold "In Blocks of 5 or More" for a minimum of \$5,000 each. No actual sales data on these comparables was provided. The photographs depict frame dwellings that are 1.5-story or two-story structures. The appellant contends the assessment of the subject's land, along with other properties in the subject's

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

LAND:	\$	1,439
IMPR.:	\$	4,545
TOTAL:	\$	5,984

Subject only to the State multiplier as applicable.

PTAB/MRT/7/09

neighborhood, increased 400% to 600% from 2005 to 2006, while lots in a nearby neighborhood did not increase nearly as much. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$5,984 was disclosed. The subject has an estimated market value of \$18,024 or \$15.74 per square foot of living area including land, as reflected by its assessment and Macon County's 2006 three-year median level of assessments of 33.20%.

In support of the subject's assessment, the board of review submitted property record cards, a neighborhood map and a grid analysis of six comparable properties that are located two to four blocks from the subject. The comparable lots range in size from 2,250 to 7,060 square feet and have land assessments ranging from \$839 to \$1,500 or from \$0.20 to \$0.37 per square foot of land area. The comparables are improved with one-story or 1.5-story frame dwellings that were built between 1905 and 1923 and range in size from 936 to 1,272 square feet of living area. The comparables have unfinished basements and three have garages that contain from 216 to 576 square feet of building area. These properties have improvement assessments ranging from \$3,343 to \$10,584 or from \$3.57 to \$10.71 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales information on the same six comparables used to support the subject's land and improvement assessments. The comparables sold between December 2005 and September 2006 for prices ranging from \$10,000 to \$48,000 or from \$10.12 to \$48.58 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant claimed the boards of review's comparables were superior to the subject in various ways. For example, he claimed the owner of comparable 1 paid a premium because of the property's location. The appellant claimed he talked to the owner of comparable 2, who said he did not know what information was reported on the Real Estate Transfer Declaration for this sale. The appellant claimed the board of review's comparable 3 is a two-story brick home, that comparable 5 is nicer than the subject and comparable 6 has better windows, doors and a garage. The appellant acknowledged the board of review's comparables 4 and 5 represent the subject.

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 that a reduction in the subject's assessment is not warranted. The appellant's argument was 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 assessment data, the Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board was unable to determine with specificity whether the appellant submitted sufficient data on lot sizes, along with land assessments, to support a land inequity argument. However, the Board finds the board of review submitted lot size and land assessment data on six comparables located in the subject's neighborhood. The comparable lots were located within four blocks of the subject and had land assessments ranging from \$0.20 to \$0.37 per square foot of land area. The subject's land assessment of \$0.20 per square foot falls at the bottom of this range.

Regarding the improvement inequity contention, the Board finds that in spite of having submitted a considerable amount of data, the appellant provided detailed information on just one equity comparable, while the board of review submitted six comparables. The Board gave less weight to the appellant's comparable because it is a two-story home, dissimilar to the subject's one-story design and also because the appellant failed to submit 2006 assessment data for this property. The Board also gave less weight to the board of review's comparable 3 because it too differed in design when compared to the subject. The Board finds five of the board of review's comparables were similar to the subject in design, exterior construction, location and most features and had improvement assessments ranging from \$3.57 to \$10.71 per square foot of living area. The subject's improvement assessment of \$3.96 per square foot of living area falls near the bottom of this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

The appellant 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted a large amount of data in support of his various contentions. The Board gave little weight to his descriptions and photographs of twelve comparables that were listed for sale starting at \$5,000. These did not reflect actual sales that had occurred and further, they were two-story homes, dissimilar to the subject's one-story design. The Board finds the board of review submitted six comparable sales in support of the subject's estimated market value as reflected by its assessment. The Board gave less weight to one of these

properties because it differed in design when compared to the subject. The Board finds five of the board of review's comparables sold for prices ranging from \$10.12 to \$48.58 per square foot of living area including land. The subject's estimated market value of \$15.74 per square foot of living area including land falls within this range.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence and the subject's assessment as determined 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.



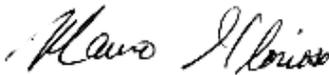
Chairman



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: July 28, 2009



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.