FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James A. Taylor
DOCKET NO.: 06-01364.001-R-1
PARCEL NO.: 04-12-26-351-005

The parties of record before the Property Tax Appeal Board are James A. Taylor, the appellant, and the Macon County Board of Review.

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:	$ 6,770
IMPR.:	$33,196
TOTAL:	$39,966

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 20,800 square feet has been improved with a 40-year old, one-story dwelling of frame construction containing 2,150 square feet of living area. Features include a full, finished basement, central air conditioning, a fireplace, and a two-car attached garage of 624 square feet of building area. The property is located in Decatur, Decatur Township, Macon County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process regarding the subject's land and improvement assessments.

In support of the land inequity argument, the appellant submitted copies of six property record cards. Gathering the data from the individual cards, the properties ranged in size from 13,400 to 28,200 square feet of land area and had land assessments ranging from $4,490 to $7,432 or from $0.23 to $0.34 per square foot of land area. The subject has a land assessment of $6,770 or $0.33 per square foot of land area. Based on this evidence, the

appellant requested the subject's land assessment be reduced to $6,395 or $0.31 per square foot of land area.

In support of the improvement inequity argument, data was gathered from the same six individual property record cards revealing that these properties were improved with one-story style brick or frame dwellings that were built between 1939 and 1957. The comparables ranged in size from 962 to 1,608 square feet of living area. Three of the comparables had basements, one of which included finished area; five comparables had central air conditioning; and one had a fireplace. Each comparable had a garage ranging in size from 288 to 1,200 square feet of building area. These properties had improvement assessments ranging from $17,086 to $27,049 or from $12.51 to $19.37 per square foot of living area. The subject has an improvement assessment of $33,196 or $15.44 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $31,353 or $14.58 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a market analysis prepared by a Realtor. In the written analysis, the Realtor considered three sales comparables and added above-ground living area to finished basement area to arrive at the living area square footage for comparison purposes. Because for assessment purposes, living area square footage is defined as only above-grade area, the analysis of the comparables will consistently use above-grade living area only. In addition, five Multiple Listing Service sheets were also attached to the market analysis in a section entitled "Neighborhood Sales." The eight comparable sales were described as four, one-story dwellings; one, one and one-half story; one, bi-level; and two, tri-level dwellings of frame or frame and masonry exterior construction. The six comparables were built between 1925 and 1965. Five comparables had basements and central air conditioning; and one comparable had a fireplace. Each of the comparables had a garage. The comparables ranged in size from 936 to 1,896 square feet of living area and sold between November 2000 and July 2006 for prices ranging from $64,000 to $100,000 or from $33.76 to $89.21 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to $37,748 or an estimated market value of approximately $113,244 or $52.67 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $39,966 was disclosed. The subject has an estimated market value of $120,380 or $55.99 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 response to the appellant's data, the board of review has analyzed appellant's evidence in three categories.

As to the inequity argument made with use of the six property record cards, the board of review contends that the subject's

improvement assessment is within the range of the comparables presented by the appellant and therefore the appellant has failed to establish a lack of uniformity in the assessment process. Moreover, the board of review noted that the subject was a larger dwelling than all of the comparables presented.

As to the sales comparables considered by the Realtor's market analysis, the board of review noted the Realtor's erroneous inclusion of finished basement area in calculations of living area square footage. Based purely on above-ground living area square footage, the three comparables were significantly smaller than the subject dwelling, yet converting the subject's assessment into an estimated market value reveals that the subject's estimated market value of $55.99 per square foot of living area including land is below these three sales prices ranging from $67.93 to $76.04 per square foot of living area including land.

As to the five "neighborhood sales" comparables, the board of review noted these comparables were not similar to the subject.

Based upon this analysis, the board of review requested confirmation of the subject's 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 that a reduction in the subject's assessment is not warranted.

The appellant's initial 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.

Regarding the land inequity contention, the Board finds the appellant submitted a total of six comparables with land assessments ranging from $0.23 to $0.34 per square foot of land area. The subject's land assessment of $0.33 per square foot is within the range. Therefore, the Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

As to the improvement inequity argument, the Board finds the appellant submitted a total of six comparables. The Board gave less weight to the appellant's comparables #2 and #6 because they differed significantly in size from the subject dwelling. The remaining four comparables, while still smaller than the subject dwelling, were more similar to the subject in terms of age,

foundation and/or features. These comparables had improvement assessments ranging from $12.51 to $18.32 per square foot of living area. The subject's improvement assessment of $15.44 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

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 presented by the parties disclosed that properties located in the same 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.

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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted eight suggested comparable sales in support of his overvaluation contention. The Board gave no weight to the appellant's five "neighborhood sales" comparables because each differed from the subject in style, size and/or age. The three sales utilized by the Realtor in the market analysis presented sales prices ranging from $67.93 to $76.04 per square foot of living area including land. The subject, with an estimated market value of $56.99 per square foot of living area including land, based upon its assessment, falls below the range of these most similar sales comparables on the record. Thus, the Board finds that the appellant has failed to establish overvaluation by a preponderance of the evidence.

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 that the subject'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: November 25, 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.