



AMENDED

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

APPELLANT: Eric & Kala Winland
DOCKET NO.: 06-01905.001-F-1
PARCEL NO.: 33-08-100-003-0011

The parties of record before the Property Tax Appeal Board are Eric & Kala Winland, the appellants, by attorney Mark S. Goodwin, of Dukes, Ryan, Meyer, Freed, Goodwin & McMasters, Ltd., in Danville; and the Vermilion 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 Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$2,535
Homesite:	\$10,460
Residence:	\$86,440
Outbuildings:	\$0
TOTAL:	\$99,435

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 38-acre rural parcel that contains 24 acres of farmland that is improved with an eight year-old, 1.5-story style brick and frame dwelling that contains 3,433 square feet of living area. Features of the home include central air conditioning, a fireplace, an 834 square foot attached garage and 2,000 square feet of basement, 1,700 square feet of which are finished, as well as a pond. The subject is located in Georgetown, Elwood Township, Vermilion County.

The appellants appeared before the Property Tax Appeal Board with their attorney claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. At the hearing, the appellants withdrew a claim regarding the subject's farmland assessment. In support of the improvement inequity argument, the appellants submitted a grid

analysis of four comparable properties located 15 to 25 miles from the subject. The comparables consist of one, one-story log dwelling; two, two-story masonry dwellings; and one, part one and part two-story frame dwelling. These homes were built between 1930 and 2003, range in size from 2,881 to 5,177 square feet of living area. Three comparables were reported to have central air conditioning, one or four fireplaces, attached garages of unspecified size and basements that contain from 1,008 to 2,951 square feet of finished area. Amenities for the appellants' comparable 3 were not submitted. The comparables have improvement assessments ranging from \$23,711 to \$63,143 or from \$8.23 to \$17.78 per square foot of living area. The subject has an improvement assessment of \$86,440 or \$25.18 per square foot of living area. The appellants' grid also indicated their comparable 1 is on the market for \$394,000 and their comparable 2 sold in December 2006 for \$380,000. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$45,295 or \$13.19 per square foot of living area.

The appellants also argued the subject's assessment had increased far more than twelve other properties including the four comparables described above. However, descriptive information for these other properties besides the four detailed above was not provided. The appellants contend the nearly 100% increase in the subject's assessment from 2005 to 2006 is inequitable and was based primarily on the sale of another larger home located about one mile from the subject. The appellants argued this other home's assessment is also under appeal to the Property Tax Appeal Board. The appellants testified the board of review's comparables 1 and 2 were in rural settings like the subject, but that comparables 3 and 4 are located in Danville, have more amenities than the subject, better access to shopping and lower utility costs than the subject, which is an all-electric home. The appellants submitted no credible market evidence to demonstrate how these factors may have contributed to higher values for the comparables, or a lower value for the subject.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$99,435 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located 10 to 20 miles from the subject. The comparables consist of 1.5-story dwellings of frame and stucco, frame and brick, or frame exterior construction that were built between 1994 and 2003 and range in size from 3,000 to 4,100 square feet of living area. Features of the comparables include central air conditioning and one or two fireplaces. Three comparables have two-car or three-car garages and two have full or partial basements, one of which is finished. Three comparables have a pole barn or a pond. These properties have improvement assessments ranging from \$71,589 to \$102,026 or from \$19.27 to \$28.66 per square foot of living area. The comparables were reported to have sold between January 2005 and August 2007 for prices ranging from \$264,500 to \$410,000 or from \$70.73 to \$125.00 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 appellants attempted to submit multiple listing sheets detailing their four original comparables, along with eight additional comparable sales or sales listings. The Board finds that Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states in part:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in the guise of rebuttal evidence. 86 Ill. Adm. Code 1910.66(c).

Therefore, the Board finds the additional comparables are inadmissible and will not be considered.

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 appellants' 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 appellants have not met this burden.

The Board finds the parties submitted eight comparables, not one of which is located closer than 10 miles from the subject. The Board gave less weight to the appellants' comparables 1, 3 and 4 because they differed in design, age, exterior construction, or living area when compared to the subject. The appellants' comparable 3 lacked sufficient detail regarding its features to permit a comparison to the subject. The Board finds the appellants' comparable 2 and the board of review's comparables were similar to the subject in terms of design, age, size and most features. These most representative properties have improvement assessments ranging from \$11.82 to \$28.66 per square foot of living area. The subject's improvement assessment of \$25.18 per square foot of living area falls within this range. The Board further finds the appellants' contention that the board of review's comparables 3 and 4 have features not enjoyed by the subject lacks supporting documentation to demonstrate how these features may have positively or negatively affected the market value of the comparables or the subject.

The appellants also argued the subject's assessment increased significantly more from 2005 to 2006 than other properties. The Property Tax Appeal Board finds this type of claim is neither an accurate measurement nor a persuasive indicator of a lack of assessment equity by clear and convincing evidence. The Board finds rising or falling assessments from year to year do not, by themselves, indicate whether a particular property is inequitably assessed. The assessment methodology employed, along with actual assessments of certain properties and their salient characteristics, must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, so that they reflect fair market value, are uniform in their methodology and are fair and just. This process may result in some properties having increased or decreased assessments of varying amounts or percentages from year to year, depending on prevailing market conditions and prior year's assessments.

In conclusion, the Property Tax Appeal Board finds the appellants have failed to prove assessment inequity by clear and convincing 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

K. L. Ferr

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

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 22, 2010

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.