

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas & Barbara Dean
DOCKET NO.: 06-02118.001-R-1
PARCEL NO.: 08-08-02-102-024

The parties of record before the Property Tax Appeal Board are Thomas & Barbara Dean, the appellants, and the Moultrie County Board of Review, by Appointed Special Prosecutor Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

The subject property consists of a 33 year-old, one-story style frame dwelling that contains 1,735 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 546 square foot attached garage and a two-car detached garage which the appellants referred to as a shed.

Appellant Thomas Dean appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted data on one comparable that contains approximately 1.0 acre of land area. This comparable had a land assessment of \$3,060 or \$3,060 per acre. The appellants' documentation referred to several other properties by the names of their owners, but failed to submit discernible land assessment data for these comparables. The subject has a land assessment of \$3,483 or \$2,619 per acre.

Regarding the improvement inequity contention, the appellants submitted improvement information on the same comparable used to support the land inequity argument. The comparable consists of a two-story frame and stone dwelling that is 37 years old and contains 3,148 square feet of living area. The comparable was reported to have central air-conditioning, two fireplaces and a 528 square foot garage. This property was reported to have an improvement assessment of \$40,740 or \$12.94 per square foot. The subject has an improvement assessment of \$33,428 or \$19.27 per square foot. As stated above, the appellants' documentation

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

LAND:	\$	3,483
IMPR.:	\$	33,428
TOTAL:	\$	36,911

Subject only to the State multiplier as applicable.

referred to several other properties by the names of their owners, but no descriptive information or assessment data on the properties was provided.

In support of the overvaluation contention, the appellants submitted sales information on the same comparable used to support the inequity argument. The comparable was reported to have sold in May 2005 for \$125,000 or \$39.71 per square foot of living area including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$30,400, its land assessment be reduced to \$2,500 and its improvement assessment be reduced to \$27,900 or \$16.08 per square foot of living area.

During the hearing, appellant Thomas Dean testified that the comparables used in the board of review's appraisal of the subject were superior in quality and location when compared to the subject. The appellants submitted no credible market evidence to demonstrate how these supposed superior features and locations impact the subject's market value. The appellant also testified that the board of review's equity comparables had paved streets and smaller lots and were superior to the subject in numerous ways. He again submitted no evidence demonstrating how these differences impact the subject's market value or assessment. The appellant opined the subject should have a 40% downward adjustment to reflect its inferior location when compared to the board of review's comparables. He provided no evidentiary basis for this adjustment. The appellant further testified the subject's neighborhood is blighted, a new jail approximately $\frac{3}{4}$ mile from the subject has negatively impacted the subject's value, noise from passing freight trains diminished the subject's value, and that commercial zoning, lack of street lighting, presence in a tax increment financing district and flooding streets during heavy rains detract from the subject's value. The appellants submitted no evidence to demonstrate how any of these factors impact the subject's value.

The appellant attempted to discuss the additional comparables to which he referred in the narrative letter accompanying the appellants' petition. The Hearing Officer ordered the appellants to complete a grid analysis of these comparables and submit it to the Property Tax Appeal Board within 15 days of the hearing. The appellants complied with this order and submitted a modified grid analysis, photographs, property record cards and some copies of real estate transfer declarations on four additional properties to which they referred by owners' names in their original evidentiary submission.

The supplemental data on these comparables indicated they consist of two dwellings, one of which was reported to be a two-story

masonry home and one a frame home whose design information was not provided; and two, one-story frame or frame and steel buildings, one of which is used to operate a welding shop and one of which was described as a former dwelling converted into a shop for building race cars. The comparables were reported to be situated on lots ranging from 1.0 acre to 1.5 acres. No land assessment data for these properties was provided. The two dwellings were reported to be 79 and 98 years old and contain 1,240 and 1,768 square feet of living area, with central air-conditioning, and garages that contain 440 square feet. The age of the welding shop was not reported, but the appellants indicated it contains 3,828 square feet. The race car shop was reported to be 30 years old and to contain 1,344 square feet of building area. No 2006 improvement assessment data was submitted on any of these comparables.

The appellants reported these additional comparables sold between October 2004 and December 2007 for prices ranging from \$28,500 to \$109,000 or from \$11.76 to \$61.65 per square foot of living or building area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$36,911 was disclosed. The subject has an estimated market value of \$110,512 or \$63.70 per square foot of living area including land, as reflected by its assessment and Moultrie County's 2006 three-year median level of assessments of 33.40%.

In support of the subject's land assessment, the board of review submitted information on four comparables located 1.8 miles to 5.5 miles from the subject. The comparables range in size from 0.22 acre to 0.95 acre and have land assessments ranging from \$2,816 to \$3,410 or from \$3,227 to \$12,800 per acre.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same four comparables used to support the subject's land assessment. The comparables were described as one-story frame dwellings that range in age from 27 to 38 years and range in size from 1,503 to 1,842 square feet of living area. Features of the comparables include central air-conditioning and garages that contain from 418 to 616 square feet of building area. Two comparables have a fireplace. These properties have improvement assessments ranging from \$29,362 to \$39,122 or from \$19.54 to \$21.24 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted an appraisal of the subject property prepared by David DeRocchi of Roby & Associates, Inc. The appraiser was present at the hearing and testified regarding the methodology he

used to prepare the report. The appraiser prepared only a sales comparison approach in estimating a value for the subject of \$121,500 as of the report's effective date of January 1, 2006.

In the sales comparison approach, the appraiser examined five comparables that are located 0.51 to 1.33 miles from the subject. The comparables are situated on lots ranging in size from 0.22 to 0.30 acre and consist of one-story brick or frame dwellings that range in age from 11 to 36 years and range in size from 1,427 to 1,938 square feet of living area. Features of the comparables include central air-conditioning, two-car attached garages and various patios and decks. Three comparables have a fireplace. These properties sold between February and December 2005 for prices ranging from \$108,000 to \$133,000 or from \$68.11 to \$87.60 per square foot of living area including land. The appraiser adjusted the comparables for location, lot size, exterior construction, living area, lack of fireplace and lack of shed or extra garage. After adjustments, the comparables had adjusted sales prices ranging from \$112,175 to \$135,350 or from \$63.64 to \$90.71 per square foot of living area including land.

In the comments section of the report, the appraiser noted the subject's mixed use neighborhood and zoning, but opined that while these factors could influence marketing time, they would not necessarily have a significant adverse affect on value.

During the hearing, the board of review's representative questioned the appraiser regarding his qualifications and experience. The appraiser responded he had been an appraiser for 23 years, had attended approximately 100 classes and seminars and had performed around 10,000 appraisals. The board of review tendered the appraiser as an expert witness. The witness testified he examined comparable sales that were similar to the subject in design, living area, construction and features and were as close to the subject in location as he could find. In response to a question from the Hearing Officer regarding the subject's location, the witness testified he adjusted all the comparables downward 5% for their superior locations when compared to the subject.

During cross examination, appellant Thomas Dean asked the appraiser why he didn't consider the appellants' comparable sale 1 in his analysis. The appraiser responded that the appellants' comparable 1 was a two-story dwelling containing 3,148 square feet of living area and was thus dissimilar in design and living area when compared to the subject.

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 that a reduction in the subject's assessment is not warranted.

The appellants' first 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 overcome this burden.

As to the land inequity argument, the Board finds the parties submitted five usable comparables. The appellants submitted limited information on four additional comparables upon order by the Hearing Officer, but submitted no land assessments to facilitate their comparison to the subject. Therefore, the Board gave no weight to the additional comparables. The one usable land comparable submitted by the appellants, along with the four comparables submitted by the board of review, had land assessments ranging from \$3,060 to \$12,800 per acre. The subject's land assessment of \$2,619 per acre falls below the range of all the usable comparables in the record.

As to the improvement inequity argument, the parties submitted information on five usable comparables. The appellants submitted some descriptive data on four additional comparables as ordered by the Hearing Officer, but no improvement assessment information for these properties was provided. Therefore, the Board gave no weight to the appellants' additional comparables. Regarding the five usable improvement assessment comparables, the Board gave little weight to the appellants' comparable 1 because it differed in design and living area when compared to the subject. The four equity comparables submitted by the board of review were similar to the subject in design, exterior construction, age, size and features and had improvement assessments ranging from \$19.54 to \$21.24 per square foot of living area. The subject's improvement assessment of \$19.27 per square foot of living area falls below this range.

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 appellants 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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

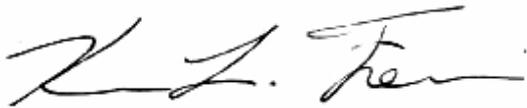
Regarding the overvaluation argument, the Board finds the appellants submitted sales information on a total of five comparables. The Board gave little weight to the appellants' comparable 1 because it differed in design and living area when compared to the subject. The Board gave no weight to the appellants' comparable 2 because it is a welding shop, not a dwelling, nor to comparable 4 because it was described as a dwelling converted into a shop to build race cars. The Board further gave less weight to the appellants' comparables 3 and 5 because they were considerably older than the subject. The Board finds the board of review submitted an appraisal of the subject with an estimated market value of \$121,500 as of January 1, 2006. The appraiser was present at the hearing and provided testimony regarding the five comparable sales used in his report. The Board finds the comparables were all one-story dwellings like the subject and were similar to it in living area and most amenities. The appraiser adjusted the comparables for differences when compared to the subject, such as location, lot size, exterior construction, living area, lack of fireplace and lack of shed or extra garage. The Board finds the appraiser adequately supported his value conclusion and data analysis with credible testimony and reasonable responses to questions from the board of review's representative, the appellant and the Hearing Officer. The Board notes the subject's assessment reflects an estimated market value of \$110,512, which is \$10,988 less than the appraiser's estimate of the subject's market value. However, the board of review did not request an increase in the subject's assessment commensurate with the higher market value as determined by the appraiser.

In conclusion, the Board finds the appellants have failed to prove inequity 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: May 30, 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.