

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Howard Neuger
DOCKET NO.: 06-02325.001-R-1
PARCEL NO.: 29-09.0-376-023

The parties of record before the Property Tax Appeal Board are Howard Neuger, the appellant, and the Sangamon County Board of Review.

The subject property consists of a one-story brick and frame dwelling containing 2,750 square feet of living area that is 2.5 years old. Features include a full basement with 1,500 square feet of finished area, central air conditioning, a fireplace, and a three-car garage. The subject dwelling is situated on 15,340 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellant submitted six suggested comparables located in close proximity within the subject's subdivision. The comparables consist of one-story brick and frame dwellings that are from 1 to 3 years old. Four comparables have full or partial unfinished basements and two comparables have partial basements that contain 1,278 and 1,500 square feet of finished area. Other features include central air conditioning, one fireplace, and two or three car garages. The dwellings range in size from 2,132 to 2,980 square feet of living area and are situated on lots ranging in size from approximately 12,000 to 15,000 square feet of land area.

The appellant reported the comparables have total assessments ranging from \$70,252 to \$97,388, which reflect estimated market values ranging from \$210,756 to \$292,164 or from \$92.00 to \$114.57 per square foot of living area including land. The appellant reported that the subject property has a total assessment of \$108,589, which reflects an estimated market value of \$325,767 or \$118.46 per square foot of living area including land.

The appellant calculated that the comparables have an average total assessment of \$104.56 per square foot of living area

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Sangamon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 19,496
IMPR.: \$ 79,597
TOTAL: \$ 99,093

Subject only to the State multiplier as applicable.

including land or \$13.90 per square foot lower than the subject's total assessment of \$118.46 per square foot of living area including land. The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. 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's final equalized assessment of \$99,925 was disclosed. In response to the appeal, the board of review submitted documentation revealing the appellant used incorrect pre-equalized assessments for the comparables. After application of the Ball Township equalization factor of 1.0427, the documentation indicates the comparables have equalized land assessments ranging from \$8,435 to \$17,030; improvement assessments ranging from \$64,816 to \$87,005 or from \$29.02 to \$34.12 per square foot of living area; and total assessments ranging from \$73,251 to \$101,567 or from \$31.98 to \$39.83 per square of living area including land.

The board of review's evidence also shows the appellant used incorrect assessment amounts for the subject property. The subject has an equalized land assessment of \$20,328; an equalized improvement assessment after board of review action of \$79,597 or \$28.94 per square foot of living area; and an equalized total assessment of \$99,925 or \$36.34 per square foot of living area including land. The board of review argued the subject's assessment falls within the range established by the comparables submitted by the appellant on a per square foot basis. Therefore, 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant argued the subject property was inequitably assessed. 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 overcome this burden of proof with respect to only the subject's land assessment.

First, the Property Tax Appeal Board gave no weight to the assessment amounts used in the appellant's comparative assessment analysis. The Board finds the board of review submitted credible evidence showing the land, improvement and total assessment amounts used by the appellant were prior to board of review

action and/or prior to application of the Ball Township equalization factor of 1.0427.

With respect to the subject's improvement assessment, the record contains six suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 1 and 2 due to their smaller dwelling sizes when compared to the subject. The Property Tax Appeal Board further finds comparables 3 through 6 are most similar to the subject in location, design, age, size and features. These most similar comparables consist of one-story brick and frame dwellings that are from 1 to 2.5 years old with central air conditioning, one fireplace, and three car garages. Comparable 3 and 4 have finished basements like the subject. The dwellings range in size from 2,500 to 2,980 square feet of living area and have final equalized improvement assessments ranging from \$79,523 to \$87,005 or from \$29.02 to \$34.12. The subject property has a final equalized improvement assessment of \$79,597 or \$28.94 per square foot of living area, which falls below the range established by the most similar comparables contained in this record on a per square foot basis. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant 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. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment as established by the board of review is correct and no reduction is warranted.

The Property Tax Appeal Board finds this record has land assessment information for the same six suggested comparables. The Board gave less weight to comparable 4 due to its smaller lot size when compared to the subject. The Board finds the remaining land comparables are most similar in location and land size when compared to the subject. These comparables have lots that contain approximately 15,000 square feet of land area with land assessments ranging from \$8,435 to \$14,562 or from \$.56 to \$.97 per square foot of land area. The subject property, which contains approximately 15,340 square feet of land area, has a land assessment of \$20,328 or \$1.33 per square foot of land area. The Board finds the subject property's land assessment falls well above the range established by the most similar land assessment comparables contained in this record. Thus, a reduction in the subject's land assessment is warranted.

However, the record indicates that the appellant appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the subject's land assessment is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

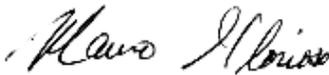
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 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.