

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James P. Engel
DOCKET NO.: 06-02379.001-R-1
PARCEL NO.: 09-02-25-300-004

The parties of record before the Property Tax Appeal Board are James P. Engel, the appellant; and the Carroll County Board of Review, by State's Attorney's Appellate Prosecutor Chris Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

The subject property consists of a 37.68-acre parcel improved with a two-story style frame dwelling that was built in 1925 and contains 1,056 square feet of living area. The home includes a 396 square foot unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant also claimed the size of his homesite had been measured incorrectly by the board of review. In support of the inequity argument, the appellant submitted information on three comparable properties located 1/2 mile to 1 1/2 miles from the subject. The comparables were described as a frame two-story dwelling and two "old farm houses" of frame exterior construction that were built between 1868 and 1893. The comparables were reported to have unfinished basements ranging from 467 to 700 square feet, two comparables have garages that contain 484 and 780 square feet of building area and one comparable has a fireplace. These properties have improvement assessments ranging from \$7,113 to \$13,485 or from \$4.26 to \$7.95 per square foot of living area. The subject has an improvement assessment of \$15,367 or \$14.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$10,000 or \$9.47 per square foot.

During the hearing, the appellant testified the only improvements he had made to the subject dwelling were to paint the home, install used windows to replace the original ones and relocate the electrical service to the home. He contends the subject's value has not been enhanced significantly by these modifications.

(Continued on Next Page)

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

<u>PARCEL NO.</u>	<u>FARMLAND</u>	<u>HOMESITE</u>	<u>IMPROVEMENTS</u>	<u>OUTBUILDINGS</u>	<u>TOTAL</u>
09-02-25-300-004	\$194	\$2,560	\$15,367	\$166	\$18,287

Subject only to the State multiplier as applicable.

Regarding the homesite size contention, the appellant argued the site contains 18,000 square feet. Two of the comparables used to support the improvement inequity argument were reported to contain one acre or 1 ½ acres with land assessments of \$4,333 and \$9,489 or \$4,333 and \$6,326 per acre. No land assessment was submitted for the third comparable. The subject has a homesite assessment of \$2,560 or \$4,267 per acre. Based on this evidence, the appellant requested the subject's homesite assessment be reduced to \$1,900 and the subject's dwelling assessment be reduced to \$10,000.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$18,287 was disclosed. In support of the subject's assessment the board of review submitted a revised grid of the appellant's comparables that details a number of corrections. The corrections indicated the appellant's comparable one has an improvement assessment of \$7,437, comparable two actually contains only 1,040 square feet of living area and comparable three contains 1,288 square feet. These changes result in revised improvement assessments for the appellant's comparables. Comparable one's improvement assessment is \$4.79 per square foot, comparable two's improvement assessment is \$13.56 per square foot and comparable three's improvement assessment is \$8.00 per square foot. The board of review submitted these properties' property record cards to support the above corrections.

During the hearing, the board of review called the supervisor of assessments as a witness. The witness testified the board had historically used a standard one-acre homesite for farm parcels, but that pursuant to provisions of Bulletin 810, issued by the Illinois Department of Revenue regarding changes to farmland assessment procedures for 2006 and beyond, all rural homesites should be measured as to actual size not in farmland that appeared to be mowed and otherwise maintained as a homesite. In response to questioning by the appellant, the board of review's witness testified the subject is an irregularly-shaped area that, according to perimeter measurements from a geographic information system (GIS), works out to be 0.6 acre. This does not include land under the farm buildings. The witness also testified the appellant's three comparables contain 0.5 acre, 11.3 acres and 0.2 acre, respectively. The witness asserted that the same measurement method was used to assess all homesites in the county. Finally, regarding the condition of the appellant's comparables, the board of review's witness testified the subject dwelling and the appellant's comparable two are considered in fair condition, while comparables one and three are in poor condition because of roof condition, peeling paint, lack of storm doors and poor overall maintenance. In response to a question from the Hearing Officer, the witness testified that if the appellant's comparable two had cosmetic improvements made to it that were similar to the changes the appellant made to the subject dwelling, this comparable's improvement assessment would exceed the subject.

Regarding the land inequity argument, the board of review's grid demonstrates the appellant's comparables actually contain 0.5 acre, 11.3 acres and 0.2 acre, respectively. These size changes, along with land assessment data submitted by the board of review, result in revised per acre land assessments for the appellant's comparables of \$7,040, \$877 and \$14,330 per acre. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Board finds the appellant submitted information on three comparables and the board of review submitted only a corrected grid of these same properties. The Board gave less weight to the appellant's comparable one because it was significantly larger than the subject. The Board finds the appellant's comparables two and three were similar to the subject in design, size and features, but were considerably older than the subject. These two properties had improvement assessments of \$8.00 and \$13.56 per square foot. While the subject's improvement assessment, at \$14.55 per square foot, is higher than these comparables, the Board finds the difference is justified, considering the subject's newer age, its improved roof, newer windows and recent painting, modifications which, according to unrefuted testimony by the board of review's witness, had not been done to the comparables. The Board finds the witness testified the appellant's comparable two would have a higher improvement assessment than the subject, had it received such modifications.

Regarding the land inequity issue, the Board finds the appellant claimed his homesite was only 18,000 square feet, while the board of review determined it is 0.6 acre, or approximately 26,136 square feet. The board of review's witness testified the board employed a uniform method throughout the county to determine homesite area by using GIS to measure each area's perimeter boundaries and a computer program to determine total area. The witness testified it considers any area that is mowed and/or appears to be maintained as a homesite to be part of such homesite. The appellant claims the homesite area is only 18,000 square feet, or approximately 0.41 acre. The Board finds that

even if the appellant's estimate is correct, the subject's land assessment would then be \$8,585 per acre, and is still supported by the appellant's own comparables one and three, which have land assessments of \$7,040 and \$14,330 per acre. The Board finds the appellant's comparable two, at 11.3 acres, was given less weight in the analysis, due to its greater size when compared to the subject. Therefore, the Board 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. 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 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.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

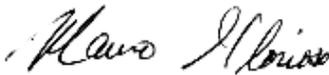
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



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.