



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

APPELLANT: Gary & Mary Binder
DOCKET NO.: 06-02535.001-R-1
PARCEL NO.: 07-238-005-00

The parties of record before the Property Tax Appeal Board are Gary & Mary Binder, the appellants; and the Henderson 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 Henderson County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$3,493
IMPR.: \$15,373
TOTAL: \$18,866**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 780 square feet of living area that was built in 1995. Features include a full unfinished walkout basement and central air conditioning. The subject dwelling is situated on a 1.7 acre or 74,052 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants also argued the subject dwelling has 768 square feet of living area, but provided no credible evidence to support this claim.

In support of the inequity claim, the appellants submitted three suggested comparables. Comparable 2 was described as being located "in county" while comparables 1 and 3 are located two and four blocks from the subject. In response to the appeal, the board of review prepared of corrected assessment analysis of the comparables used by the appellants. The appellants did not refute the corrections made by the board of review.

The comparables consist of one or one and one-half story frame dwellings that were built from 1900 to 1930. The appellants indicated comparable 3 had a total rehabilitation over the past five years. Comparables 1 and 3 have unfinished cellar type foundations of 182 and 498 square feet while comparable 2 has a crawl space foundation. Comparable 2 has a 735 square foot garage. The dwellings range in size from 650 to 833 square feet of living area and have improvement assessments ranging from \$4,449 to \$6,565 or from \$5.97 to \$10.10 per square foot of living area. The subject property has an improvement assessment of \$15,373 or \$19.71 per square foot of living area.

The dwellings are situated on lots ranging in size from 7,500 to 13,000 square feet of land area and have land assessments ranging from \$617 to \$1,477 or from \$.08 to \$.11 per square foot of land area. The subject property has a land assessment of \$3,493 or \$.05 per square foot of land area. The appellants argued only a small portion of the subject's land is usable and it has a very large ditch that has water in rainy times. The appellants also claim there is a natural gas line under the subject property making a large portion unusable and unbuildable.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$18,866 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards and an assessment analysis of three suggested comparables. The comparables are located from 700 feet to 9 miles from the subject. They consist of one-story frame dwellings that are 12 to 38 years old. Comparable 1 has a concrete slab foundation, comparable 2 has a full unfinished basement and comparable 3 has a crawl space foundation. Comparables 2 and 3 have central air conditioning. Comparable 1 has a 216 square foot carport; comparable 2 has a 576 square foot garage; and comparable 3 has 672 square foot detached garage and a 396 square foot attached garage. The dwellings range in size from 768 to 796 square feet of living area and have improvement assessments ranging from \$10,993 to \$14,013 or from \$13.88 to \$17.60 per square foot of living area. The board of review also submitted various comparable sales to demonstrate the subject property's assessment is reflective of its fair market value.

The dwellings are situated on lots ranging in size from 13,068 to 223,027 square feet of land area and have land assessments ranging from \$1,477 to \$6,005 or from \$.03 to \$.11 per square foot of land area. The subject property has a land assessment of \$3,493 or \$.05 per square foot of land area. The board of review also outlined the methodology used to calculate land assessments. The first acre of land is assessed at \$2,504 with descending per acre assessments for additional land area.

With regard to the comparable properties submitted by the appellants, the board of review argued they are not comparable to the subject in age, quality of construction and one comparable is located in a bad location. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 no reduction in the subject's land or improvement assessments are warranted.

The appellants 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 appellants have not overcome this burden of proof.

With respect to the subject's improvement assessment, the Board finds the parties submitted six suggested comparables for consideration. The Board gave less weight to the comparables submitted by appellants. All the comparables are considerably older in age than the subject. In addition, comparable 3 is a one and one-half story dwelling unlike the subject. Finally, two comparables have smaller cellar type basements and one comparable has crawl space foundation, which are inferior when compared to the subject's full unfinished walkout basement.

The Property Tax Appeal Board finds the comparables submitted by the board of review are more similar to the subject in location, design, size and age, although comparables 2 and 3 are 20 and 27 years older than the subject. The Board further finds comparables 1 and 3 have inferior crawl space and concrete slab foundations when compared to the subject's full unfinished walkout basement. The comparables have improvement assessments ranging from \$10,993 to \$14,013 or from \$13.88 to \$17.60 per square foot of living area. The subject property has an improvement assessment of \$15,373 or \$19.71 per square foot of living area, which falls slightly above the range established by the most similar comparables in this record. After considering adjustments to the comparables for the differences to the most similar, such as age and features, the Board finds the subject's slightly higher improvement assessment is justified and no reduction is warranted.

With respect to the subject's land assessment, the record contains land assessment data for six suggested comparables with varying sizes and locations when compared to the subject. They have land assessments ranging from \$617 to \$6,005 or from \$.03 to

\$.11 per square foot of land area. The subject property has a land assessment of \$3,493 or \$.05 per square foot of land area. The Board finds the subject property's land assessment falls within the range established by the land comparables contained in this record. The Board further finds the board of review disclosed the uniform methodology used to calculate land assessments in the subject's assessment jurisdiction, which further supports the subject's land assessment. Finally, the Board finds the appellants provided no evidence that demonstrates the subject's land assessment is not reflective of its fair market value or is inequitably assessed based on the reported presence of a natural gas line, the very large ditch that contains water when it rains or the amount of usable land. Based on this analysis, the Board finds the appellants failed to demonstrate the subject's land was inequitably assessed and no reduction 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 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. 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: June 18, 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.