

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard and Corinne Schmit
DOCKET NO.: 06-02651.001-R-1
PARCEL NO.: 04-000-096-00

The parties of record before the Property Tax Appeal Board are Richard and Corinne Schmit, the appellants; and the Jo Daviess County Board of Review.

The subject property consists of a part one-story and part two-story style frame dwelling built in 1996 that contains 2,751 square feet of living area. Features of the home include central air-conditioning, one fireplace and a 912 square foot garage.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties located from 0.5 to 2.5 miles from the subject. The comparables consist of one-story or two-story frame dwellings that were built from 1934 to 1997 and range in size from 1,956 to 3,330 square feet of living area. The comparables have features that include at least one fireplace or a wood stove, garages that contain from 576 to 704 square feet of building area and partial or full basements with two having some finished area. These properties have improvement assessments ranging from \$71,744 to \$90,301 or from \$22.55 to \$36.67 per square foot of living area. The subject has an improvement assessment of \$79,634 or \$28.95 per square foot of living area. The comparables are described as being situated on homesites ranging from 71,003 to 338,461 square feet of land area and are described as having homesite land assessments ranging from \$6,667 to \$16,232 or from \$.05 to \$.09 per square foot of land area. The subject is described as having 35,719 square feet of homesite area with a homesite land assessment of \$8,333 or \$.23 per square foot. Based on this evidence, the appellants requested a reduction in the subject's homesite and improvement assessments.

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

F/Land:	\$	728
Homesite:	\$	4,643
Residence:	\$	81,521
Outbuildings:	\$	0
Total:	\$	86,892

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$90,582 was disclosed. The subject's assessment is allocated as follows: farmland \$728; homesite \$8,333; and house \$81,521. In support of the subject's improvement assessment, the board of review submitted a property record card, photographs, maps and a grid analysis of seven comparable properties located in the subject's township. The comparables consist of five, one-story, one, one and one-half-story, and one, part one-story and part two-story style brick, frame or log dwellings built from 1996 to 2003 and range in size from 1,144 to 2,750 square feet of living area. Five of the seven comparables have central air-conditioning, five have at least one fireplace, one has a wood stove, and each has a garage ranging from 704 to 1,536 square feet. The comparables have basements with four having some finished basement area. One comparable is depicted as having a pole building. These properties have improvement assessments ranging from \$52,108 to \$84,407 or from \$29.67 to \$46.80 per square foot of living area. The evidence depicts five of the properties have homesites ranging from \$61,855 to \$38,461 with homesite land assessments ranging from \$.01 to \$.13 per square foot of homesite land area. Based on this evidence, 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 Property Tax Appeal Board further finds that a reduction in the subject's land assessment is warranted. However, a reduction in the subject's improvement 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 overcome this burden regarding the subject's land assessment, but have not overcome this burden as to the improvement assessed value.

The Board finds the parties submitted eleven comparables for its consideration. As to the improvements, the Board finds the appellants' comparables #3 and #4 were dissimilar to the subject in size and/or age when compared to the subject. In addition, the Board finds the board of review's comparables #1, #2, #4 and #6 were dissimilar to the subject in size, exterior construction and/or age when compared to the subject. Therefore, these comparables received reduced weight in the Board's analysis. The Board finds the remaining comparables submitted by both parties were similar to the subject in most respects, even though each contained a basement which the subject does not have. These most representative comparables had improvement assessments ranging

from \$27.36 to \$36.78 per square foot of living area, which support the subject's improvement assessment of \$28.94 per square foot. The appellants also argued that the value of the subject was reduced based on one of the appellants completing its construction. However, the appellants failed to submit market value evidence to show the subject's market value was reduced because of this factor. In addition, the appellants argued that the board of review's comparables were dissimilar in location when compared to the subject. The Board finds that the comparables submitted by both parties contained large tracts of land area, in addition to the homesite areas, and therefore, they were considered to be comparable in proximity, use and type to the subject for this analysis.

The parties relied on the same equity comparables for their land comparables. The land comparables had homesite assessments ranging from \$.01 to \$.13 per square foot of homesite area. The subject's homesite assessment is \$.23 per square foot of homesite area which is excessive in relation to the comparables contained in this record. Therefore, a reduction in the subject's homesite assessment is warranted.

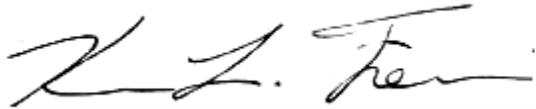
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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 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 as to the improvement assessments on the basis of the evidence.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence regarding the subject's improvement assessment. However, the appellants have established by clear and convincing evidence that the subject's homesite land assessment is excessive.

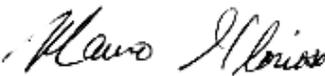
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: June 19, 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.

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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.