

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Larry & Nancy Beaty  
DOCKET NO.: 06-02761.001-R-1 through 06-02761.003-R-1  
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Larry & Nancy Beaty, the appellants; and the Shelby County Board of Review.

The subject property consists of three contiguous parcels, the middle one of which is improved with a seven year-old, one-story brick dwelling that contains 2,100 square feet of living area. Features of the home include central air conditioning, a 576 square foot garage and a full basement with 1,000 square feet of finished area. The subject is located in Pana, Oconee Township, Shelby County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The appellants did not contest the subject's improvement assessment. In support of the land inequity contention, the appellants submitted a list of thirteen land comparables. The appellants claim three lots are adjacent to the subject parcels, six are across the road on Beyers Lake, two are in the Village of Oconee, one is in the Village of Tower Hill and one is in the City of Pana, in Christian County. The comparables range in size from 0.36 acre to 1.61 acres and were reported to have 2005 land assessments ranging from \$885 to \$7,055 or from \$0.024 to \$0.438 per square foot. The appellants did not submit 2006 assessment information for their comparables. Subject parcel 1116-11-03-101-010 (parcel 1) has a 2006 land assessment of \$7,430, subject parcel 111 6-11-03-101-009 (parcel 2) has a 2006 land assessment of \$4,210 and subject parcel 1116-11-03-101-011 (parcel 3) has a 2006 land assessment of \$4,350. The appellants contend "all lots in Beyers Lake are over assessed as compared to other vacant properties located within the county and in adjacent/nearby cities and villages." Based on this evidence, the appellants requested a reduction in the subject's assessment.

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

<u>DOCKET NO.</u>	<u>PROPERTY NO.</u>	<u>LAND</u>	<u>IMPR.</u>	<u>TOTAL</u>
06-02761.001-R-1	1116-11-03-101-010	\$7,430	\$55,175	\$62,605
06-02761.002-R-1	1116-11-03-101-009	\$4,210	\$ 0	\$ 4,210
06-02761.003-R-1	1116-11-03-101-011	\$4,350	\$ 0	\$ 4,350

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$71,165 was disclosed. In support of the subject's assessment, the board of review submitted the subject parcels' property record cards, a map of the subject's subdivision and a description of the method used to assess land in the subdivision. This document stated that all improved lots in the subdivision were assessed at \$7,430. The document further states "For the 2006 assessment year all **VACANT** (sic) lots in the Beyers Lake-Oak Terrace Subdivision were reassessed. All vacant lots in the subdivision area assessed according to their size (calculated acreage) and where they are located in the subdivision (on the water, on the golf course or interior lot)."

The document continues by stating that vacant lots on the water are valued at \$12,000 x acreage divided by 3 x 1.6140 x 1.0971 x 1.3581 x 1.3242 (factors). Vacant lots on the golf course are valued at \$10,000 x acreage divided by 3 with the same factors applied. Vacant lots on both golf course and water are valued at \$12,000 x acreage divided by 3 with the same factors applied. Finally, vacant interior lots - not on the golf course or water are valued at \$6,500 x acreage divided by 3 with the same factors applied. All lots receive a 20% reduction if they are over 1 acre in size. The subject's property record cards indicate that parcel 1 contains 0.48 acre and is on the golf course. Parcel 2 contains 0.61 acre and is not on the golf course or water. Parcel 3 contains 0.41 acre and is on the golf course. 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 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 not overcome this burden.

The Board finds the appellants submitted data on 13 comparables, nine of which are located in the subject's subdivision, while four are located in different communities. However, the appellants submitted only 2005 assessments for their comparables and the Board gave less weight to the appellants' comparables for this reason. The Board further finds the board of review submitted the subject parcels' property record cards, along with an explanation of the method used to assess land in the subject's subdivision. The Board notes all improved lots, including

subject parcel 1, were assessed at \$7,430. All vacant lots in the subdivision were reassessed for the 2006 assessment year using a uniform formula. This formula involved using a base value according to lot location and proximity to the golf course or water, multiplied by a parcel's acreage and then applying various factors. The Property Tax Appeal Board finds this formula demonstrates the subject parcels were assessed in a manner that is uniform with all other parcels in the subject's subdivision.

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 board of review 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 appellants have 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.

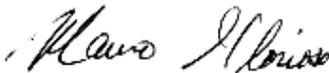
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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.