

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kent & Tracy Edwards  
DOCKET NO.: 06-02796.001-R-1  
PARCEL NO.: 07-01-327-010

The parties of record before the Property Tax Appeal Board are Kent and Tracy Edwards, the appellants and the Franklin County Board of Review.

The subject property consists of a 3.31 acre parcel improved with a one-story single family dwelling with a vinyl siding exterior construction that contains 2,105 square feet of living area. The dwelling was completed in 2005 with features that include central air conditioning, a partial basement and a two-car attached garage. Other improvements include a 2,200 square foot pole barn. The property is located in Benton, Browning Township, Franklin County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptions and assessment information on four comparables located from approximately 1 mile to 10 miles from the subject property. In selecting the comparables the appellants looked for similar structures that were similar to the subject in age and had pole barns. The appellants drove by the comparables and utilized the respective property record cards for the comparables to obtain the descriptive data. The appellants testified that only their comparable number three was located within the same township as the subject property. The comparables contained from 1.98 to 9.53 acres of land and had land assessments that ranged from \$970 to \$8,165. Based on these land assessments the appellants requested the subject's land assessment be reduced to \$1,380.

The comparable improvements were composed of two, one-story dwellings and two, 1.5 story dwellings that ranged in size from 1,824 to 2,241 square feet of living area. The comparables were constructed from 2001 to 2004. Three of the comparables were described as being of vinyl siding exterior construction while one comparable had brick exterior construction. Three comparables had basements while one had a crawl space, each comparable had central air conditioning, one had a fireplace and

(Continued on Next Page)

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

LAND:	\$	6,610
IMPR.:	\$	50,130
TOTAL:	\$	56,740

Subject only to the State multiplier as applicable.

each had a two-car attached garage that ranged in size from 576 to 780 square feet. Only comparable number one was described as having a 1,200 square foot pole barn. The comparables had improvement assessments that ranged from \$33,910 to \$44,440. Comparables two through four had improvement assessments ranging from \$18.50 to \$18.99 per square foot of living area. Comparable number one had an improvement assessment of \$33,910, which included the 1,200 square foot pole barn. The property record card for this comparable indicated the house was valued at \$82,894 and had an assessment of approximately \$27,630 in 2005. Comparing this property's property record card with the 2006 assessment information indicates the improvement assessment was increased by a factor of 1.131. As a result the dwelling had an assessment in 2006 of approximately \$31,250 or \$17.13 per square foot of living area. Based on this data the appellants requested the subject's improvement assessment be reduced to \$39,637.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$70,000 was disclosed. The subject property had a land assessment of \$6,610 or \$1,997 per acre and the improvements have an assessment of \$63,390. The board of review submitted an estimate of value for the subject improvements calculated using the cost approach to value. The supervisor of assessments indicated the Marshall & Swift Residential Cost Handbook was used to calculate the initial assessment. The dwelling was initially valued at \$174,635 and the pole barn at \$31,065. The submission indicated the dwelling had an initial assessment of \$58,000 and the pole barn had an initial assessment of \$10,355. The board of evidenced disclosed that it reduced the subject's 2006 improvement assessment from \$71,040 to \$63,390.

The board of review also critiqued the comparables submitted by the appellants. It noted that only comparable number 3 was located in the subject's township and its 9.53 acres was receiving a farmland assessment. This property had a farmland assessment of \$150 and a non-farmland assessment of \$1,340. It contends that this property has no basement and no pole barn. With respect to the appellants' comparable number 1 the board of review noted it had a partial basement, 1,824 square feet of living area, a smaller attached garage and a smaller pole barn with no office area. With respect to appellants' comparable number 2 the board of review noted this property was a 1.5 story home with 1,600 square feet of living area. With respect to the appellants' comparable number 4 the board of review noted this property was a 1.5 story dwelling with 2,225 square feet of living area located on a lakefront.

In response the appellants contend its comparable number three does have a basement and a larger garage than the subject. The appellants also submitted photographs of comparables number 1 and 2.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

parties and the subject matter of the appeal. The Board further finds the evidence in this record supports a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is warranted.

In support of the assessment inequity argument the appellants submitted information on four comparables that offered varying degrees of similarity to the subject dwelling. The comparables were composed of two, one-story dwellings and two, 1.5 story dwellings. The Board gave most weight to the comparables that were similar to the subject in style. The comparable dwellings that were similar to the subject in style had assessments of \$17.13 and \$18.98 per square foot of living area. The subject property had an improvement assessment of \$63,390 of which approximately \$10,350 was attributable to the pole barn. Therefore, the subject dwelling had an assessment of \$53,040 or \$25.20 per square foot of living area, which is above that established by the most similar comparables. Based on this data the Property Tax Appeal Board finds the subject dwelling should have an improvement assessment of \$18.90 per square foot of living area or \$39,780 to which \$10,350 needs to be added to account for the pole barn to arrive at a total improvement assessment of \$50,130. The Board finds the record contained insufficient data to demonstrate the pole barn was inequitably assessed.

The Board further finds no reduction is warranted for the subject's land assessment. The appellants' four land comparables ranged in size from 1.98 to 9.53 acres. The parcel information report submitted by the appellants disclosed that comparable number three, the only comparable located in the subject's township, actually had 10 acres with 9.53 acres being classified and assessed as farmland and .47 acres being a homesite. This comparable had a land assessment for the homesite of \$1,340 or approximately \$2,851 per acre whereas the subject had a land assessment of \$6,610 or \$1,997 per acre. The Board finds this data does not demonstrate the subject land is being inequitably assessed.

The Board gave less weight to the board of review's evidence because it addressed only the market value estimate of the subject and did not adequately refute the appellants' argument based on assessment inequity.

In conclusion the Property Tax Appeal Board finds a reduction in the subject's improvement 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: October 10, 2008



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.