

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jason & Callie Eubanks
DOCKET NO.: 06-02797.001-R-1
PARCEL NO.: 07-01-377-002

The parties of record before the Property Tax Appeal Board are Jason and Callie Eubanks, the appellants; and the Franklin County Board of Review.

The subject property consists of 7.5 acre site improved with a one-story single family dwelling with a vinyl siding exterior. The dwelling was completed in 2002 or 2003 and had 1,922 square feet of living area. Features of the home include a full-unfinished walkout basement, central air conditioning, one fireplace and a two-car attached garage. 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 provided descriptions and assessment data on five comparables. The comparables were located from 5 to 8 miles from the subject property with comparables one and two being located in the same township as the subject. The appellants indicated they drove by each comparable and utilized their property record cards to obtain the descriptive data. The comparables were described as being improved with two, one-story dwellings; one, 1.5 story dwelling; and two, two-story dwellings. The appellants indicated the comparables were constructed from 2003 to 2004. The appellants indicated that four of the comparables had basements, each comparable had central air conditioning and each had an attached garage. These properties had improvement assessments ranging from \$32,630 to \$42,760 or from \$14.48 to \$22.40 per square foot of living area. These comparables had parcels that ranged in size from 1.98 to 9.32 acres with land assessments that ranged from \$935 to \$7,780. Based on this information the appellants requested the subject's land assessment be reduced to \$1,500 and the improvement assessment be reduced to \$38,622.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$68,755 was disclosed. The subject property had a land

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

LAND:	\$	5,115
IMPR.:	\$	38,440
TOTAL:	\$	43,555

Subject only to the State multiplier as applicable.

assessment of \$5,115 or \$682 per acre and the improvements have an assessment of \$63,640 or \$33.11 per square foot of living area. 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 assessment. The dwelling was valued at \$168,665 resulting in an assessment of \$56,221. She further indicated a township equalization factor of 1.0393 was added in 2006.

The board of review also critiqued the comparables submitted by the appellants. It noted that comparables 1 and 2 were classified as farmland and comparable 5 was lakefront property. The board of review noted that comparable number one had less square footage than the subject and had no fireplace; comparable number 2 had a crawl space foundation; comparable number three was a 1.5 story home and has an additional block barn; comparable number four has less land and has a crawl space; and comparable number 5 is of brick construction and has a crawl space. The board of review also completed a grid analysis of the appellants' comparables disclosing differing assessments for the subject and the comparables than utilized by the appellants. The board of review also noted the appellants' fourth comparable was a one-story home. According to the board of review's data the comparables had land assessments ranging from \$970 to \$8,165. The improvement assessments for the comparables ranged from \$33,910 to \$44,440. Comparables 1, 2 and 5 had unit improvement assessments ranging from \$18.99 to \$23.37 per square foot of living area. Both comparables 3 and 4 had additional buildings included in their improvement assessments, which were not removed to allow one to calculate the dwelling assessment per square foot. Nevertheless, these two properties had improvement assessments of \$44,440 and \$33,910, respectively; both lower than the subject's improvement assessment of \$63,640.

In rebuttal the appellants testified they observed that their comparable number 4 had a basement not a crawl space.

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 five comparables that offered varying

degrees of similarity to the subject dwelling. The Board finds initially that the descriptive information with respect to style and assessments provided by the board of review is more credible and will be used the analysis. The record indicates that three of the appellants' comparables were composed of one-story dwellings and two were improved with 1.5 story dwellings. The Board gives most weight to the comparables that were similar to the subject's one-story style. These comparables had improvement assessments that ranged from \$33,910 to \$39,655. Comparable number 4 had a pole barn in its improvement assessment of \$33,910. The two remaining one story dwellings had improvement assessments of \$37,705 and \$39,655 or \$23.37 and \$19.86 per square foot of living area, respectively. The subject property had an improvement assessment of \$63,640 or \$33.11 per square foot of living area, significantly above the range of the most similar comparables in the record. Based on this data the Board finds the subject dwelling should have an improvement assessment of \$20.00 per square foot or \$38,440.

The Board further finds no reduction is warranted for the subject's land assessment. The Board finds the appellants' five comparables had parcels that ranged in size from 1.98 to 9.32 acres. Two of the comparables differed from the subject in classification in that they had farmland assessments. The Board finds each of the homesites associated with these parcels had a land assessment of \$1,435, however, the parties provided no data with respect to the size of the homesites associated with these tracts. As a result the Board gave less weight to the land assessments associated with these properties. The three remaining comparables had land assessments ranging from \$373 to \$4,124 per acre. The subject has a land assessment of \$682 per acre, which is within the range established by the comparables. The Board finds this data does not demonstrate the subject land is being inequitably or disproportionately assessed.

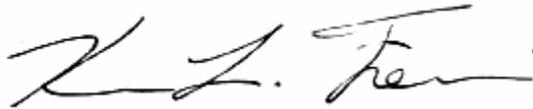
The Board gave less weight to the board of review's evidence because it addressed only the market value estimate of the subject and did not adequately refute the appellants' argument based on assessment inequity.

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

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.