

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tim & Nicole Wright
DOCKET NO.: 06-02824.001-R-1
PARCEL NO.: 85-01-014-015-00

The parties of record before the Property Tax Appeal Board are Tim & Nicole Wright, the appellants; and the Schuyler County Board of Review.

The subject property consists of a 96,703 square foot parcel improved with a three year-old, 1.5-story frame dwelling that contains 2,381 square feet of living area. Features of the home include central air conditioning, a fireplace, a 990 square foot garage and an unfinished basement.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted a grid analysis of five comparable properties located approximately one to five miles from the subject. The land comparables range in size from 38,242 to 219,780 square feet of land area and have land assessments ranging from \$3,667 to \$7,274 or from \$0.03 to \$0.18 per square foot of land area. The subject has a land assessment of \$4,373 or \$0.05 per square foot.

In support of the improvement inequity argument, the appellants submitted improvement data on the same five comparables used to support the land inequity contention. The comparables consist of three, 1.5-story frame or log homes; one, two-story frame and brick home; and one, one-story frame and brick home. These dwellings range in age from 3 to 67 years and range in size from 1,704 to 2,706 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 192 to 1,960 square feet of building area. Three comparables have full or partial basements, one of which has 840 square feet of finished area. The comparables were also reported to have various porches, patios and decks. These properties have improvement assessments ranging from \$41,105 to \$57,261 or from \$20.72 to \$26.47 per square foot of living area. The subject has an improvement assessment of \$58,192 or \$24.44 per square foot of living area.

(Continued on Next Page)

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

<u>PARCEL NO.</u>	<u>FARMLAND</u>	<u>FARM BLDGS.</u>	<u>LAND</u>	<u>IMPROVEMENTS</u>	<u>TOTAL</u>
85-01-014-015-00	\$394	\$0	\$4,373	\$58,192	\$62,959

Subject only to the State multiplier as applicable.

In support of the overvaluation argument, the appellants' grid indicated their comparable five sold in March 2006 for \$155,000 or \$82.32 per square foot of living area including land. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$4,000 and its improvement assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$62,959 was disclosed. The subject has an estimated market value of \$188,726 or \$79.26 per square foot of living area including land, as reflected by its assessment and Schuyler County's 2006 three-year median level of assessments of 33.36%.

In support of the subject's land assessment, the board of review submitted information on five comparables located one to 10 miles from the subject. The comparable lots range in size from 5.0 acres to 10.65 acres or 99,752 to 463,914 square feet of land area. The comparables have land assessments ranging from \$3,369 to \$7,611 or from \$0.01 to \$0.08 per square foot.

In support of the subject's improvement assessment, the board of review submitted improvement data on the same five comparables used to support the subject's land assessment. The board of review's comparable three is the same property as the appellants' comparable five. The board of review's comparables consist of four, 1.5-story frame dwellings; and one, one-story frame dwelling. These properties range in age from one to six years and range in size from 1,835 to 2,198 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 576 to 864 square feet of building area. Four comparables have unfinished basements, two have a fireplace and one has a pool and a pole building. These properties have improvement assessments ranging from \$47,955 to \$59,783 or from \$24.71 to \$32.02 per square foot of living area. The board of review also submitted a corrected grid of the appellants' comparables that indicates the appellants' comparable one is a one-story home and that four of the appellants' comparables had different living areas than reported by the appellants, along with revised improvement assessments.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales data on three of the comparables used to support the subject's improvement assessment. The comparables sold between March 2006 and January 2007 for prices ranging from \$155,000 to \$185,000 or from \$82.32 to \$97.87 per square foot of living area including land. 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' first 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.

Regarding the land inequity contention, the Board finds the parties submitted ten comparables, but the board of review's comparable three and the appellants' comparable five are the same property. The Board gave less weight to the appellants' comparables two and five and the board of review's comparables one through four because they differed considerably in size when compared to the subject. The Board finds the appellants' comparables one, three and four and the board of review's comparable five were more similar in size when compared to the subject and had land assessments ranging from \$0.07 to \$0.12 per square foot of land area. The subject's land assessment of \$0.05 per square foot falls below this range. Therefore, the Board finds the most representative comparables in the record support the subject's land assessment.

Regarding the improvement inequity contention, the Board finds the parties submitted a total of nine comparables, as the board of review's comparable three is the same property as the appellants' comparable five. The Board gave less weight to the appellants' comparables one and four and the board of review's comparable five because they differed in design when compared to the subject. The Board also gave less weight to the appellants' comparable five (board of review's comparable three) because it had no basement, dissimilar to the subject. The Board finds the appellants' comparables two and three and the board of review's comparables one, two and four were similar to the subject in terms of design, exterior construction and features and had improvement assessments ranging from \$20.72 to \$32.02 per square foot of living area. The subject's improvement assessment of \$24.44 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden. The appellants submitted sales information

on only one comparable. The Board finds one comparable is insufficient evidence to prove the subject's market value is not reflected in its assessment and the appellants have not met their burden. The Board further finds the board of review submitted information on three comparable sales, two of which were similar to the subject in most respects and sold for prices of \$84.17 and \$97.87 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$79.26 per square foot of living area including land is below these two most similar comparables in the record.

In conclusion, the Property Tax Appeal Board finds the appellants have failed to prove inequity regarding the subject's land or improvement assessments by clear and convincing evidence and have failed to prove overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as determined by the board of review is correct and no reduction is warranted.

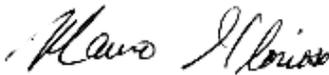
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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.