



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jessica Lapinski
DOCKET NO.: 07-00254.001-F-1 through 07-00254.003-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jessica Lapinski, the appellant; and the Macoupin County Board of Review.

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

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
07-00254.001-F-1	22-000-131-00	275	1,712	15,000	3,000	\$19,987
07-00254.002-F-1	22-000-131-03	0	2,630	23,039		\$25,669
07-00254.003-F-1	22-000-131-02	0	1,846	0	0	\$1,846

Subject only to the State multiplier as applicable.

ANALYSIS

Prior to the hearing, the appellant withdrew her assessment appeal for parcel number 22-000-131-03; therefore, the assessment for this parcel will remain unchanged.¹

The remaining subject properties consist of two parcels. Parcel 22-000-131-00 (hereinafter "parcel 00") contains one residential dwelling and two barns. The residential dwelling is a frame one-story structure containing a full unfinished basement and 1,472 square feet of living area. Each barn was described as having six stalls with one barn having a dirt floor and the other having a partial concrete floor. The second parcel, 22-000-131-12 (hereinafter "parcel 02") contains a one-story residential structure that was described as consisting of three walls, in a demolished condition, and being used as a burn pit.

¹ The evidence depicts a portion of the subject parcels contain farmland and farm buildings; therefore, the classification of the appellant's appeal has been revised to a farm appeal petition.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subjects' land assessments. In support of the inequity argument for parcel 00, the appellant submitted a grid analysis of three suggested comparable properties. The comparables are one-story or one and one-half-story frame dwellings.² Only one comparable was described in detail. This one-story frame comparable was described as 40 years old, containing 1,107 square feet of living area with a full finished basement. This comparable was described as containing air-conditioning, a 540 square foot garage, a barn and another house. The appellant claimed the additional house and barn were not being taxed. This comparable was described as having an improvement assessment of \$23,045 or \$10.14 per square foot of living area.³ The appellant testified that comparables #3 and #4 were similar to the subject in age, comparable #3 was similar to the subject in size and comparable #4 was slightly larger than the subject.⁴ Comparable #3 has an improvement assessment of \$28,491 or approximately \$19.36 per square foot of living area, based on the appellant's testimony regarding the size of this property. Comparable #4 has an improvement assessment of \$18,476 or approximately \$12.52 per square foot of living area, based on the appellant's testimony regarding the size of this property. The subject has an improvement assessment of \$15,000 or \$10.19 per square foot of living area based on the resulting assessment after application of a certificate of error issued by the board of review.

Parcel 02 was described by the appellant as consisting of a one-story residential structure on a slab foundation. The appellant testified that the demolition on this structure began in September 2005 and as of January 1, 2007, only three walls remained and it was being used as a burn pit. The appellant submitted an additional three comparables for this property. These one-story or two-story frame comparables ranged from 40 to 116 years old. They were described as containing from 672 to 2,000 square feet of living area. One property is described as having a partial basement. Two comparables are also described as having two houses and a barn and the remaining comparable is stated to have an additional new house and two barns. Each of the comparables was described as not being taxed. Based on this evidence, the appellant requested a reduction in the improvement assessment for each parcel.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$24,865 for parcel 00 was disclosed (Farmland \$153, Homesite \$1,846, House

² The appellant incorrectly described comparable #4 as a two-story.

³ The board of review described this property as having 672 additional square feet and an improvement assessment of \$12.95 per square foot of living area.

⁴ At hearing the board of review agreed it could not dispute this testimony as the property record cards for these properties could not be produced or otherwise failed to include detailed information.

\$17,857, Outbuildings \$5,000).⁵ The final assessment for parcel 02 was disclosed as \$12,745. In support of the subjects' assessments, the board of review presented a separate grid analysis for each subject parcel, 00 and 02.

For parcel 00, the board of review used the same comparables as used by the appellant. Comparable #1 is depicted as having 1,779 square feet of living area, comparable #2 is depicted as having 1,792 square feet of living area and comparable #3 as having 1,488 square feet of livening area. The comparables have improvement assessments ranging from \$17,267 to \$26,627 or from \$7.74 to \$14.86 per square foot of living area. The board of review testified that the assessment for this parcel was later reduced by a certificate of error as follows: Land \$1,712, Farmland \$275, Farm Building \$3,000 and Building \$15,000. The board of review agreed that the information on its grid analysis was incorrect. This change resulted in the subject having an improvement assessment of \$15,000 or \$10.19 per square foot of living area.

For parcel 02, the board of review again used the same comparables submitted by the appellant. Comparable #1 was depicted as a vacant lot, comparable #2 as having 1,779 square feet of living area and comparable #3 as having 2,352 square feet of living area. These comparables are depicted as having improvement assessments of either \$23,045 or \$25,283 or \$12.95 and \$10.75 per square foot of living area. The board of review representative, Bruce Pitchford, testified that it was not in possession of many property record cards as they were lost or destroyed by the previous supervisor of assessments. The grid analysis depicts the improvement for parcel 02 was reduced to \$1,500 or \$1.15 per square foot of living area.

Pitchford testified that additional homes and barns were being assessed, however, the breakdown for each individual improvement was not shown.

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 warranted. The appellant's 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 appellant has met this burden with respect to parcel 22-000-131-02.

⁵ At hearing, it was disclosed that this assessment was reduced by certificate of error subsequent to the filing of this appeal. Land \$1,712, Farm Land \$275, Farm Building \$3,000 and Building \$15,000.

Both parties presented assessment data on a total of three equity comparables that were similar to the subject in location, age and size. The comparables used by each party for parcel 00 ranged from \$7.74 to \$14.86 per square foot of living area. The subject improvement assessment for parcel 00 has an improvement assessment of \$15,000 or \$10.19 per square foot of living area based on the testimony in this record. The Board finds the subject's improvement assessment for parcel 00 is within the range of the established comparables. Therefore, the Board finds the subject's improvement assessment for parcel 00 is equitable and no reduction is warranted for this parcel based on the evidence in this record.

In regards to parcel 22-000-131-02, the evidence disclosed that the improvement for this parcel consists of three walls based on the appellant's testimony regarding the state of this improvement on January 1, 2007. The Board finds this testimony credible. The Board finds both parties presented comparables for this parcel that were dissimilar to this subject improvement. Pitchford testified that the improvement assessment for this parcel was reduced to \$1,500 by certificate of error and was placed on this property to encourage further demolition. The Board finds, however, that Section 9-155 of the Property Tax Code (35 ILCS 200/9-155) states in relevant part:

On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, . . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200

35 ILCS 200/9-155

The board finds the functional utility of this improvement as a residence is nonexistent and its assessment as a residential structure should be zero. The Board finds the method of valuation for this structure as used by the Macoupin County Board of Review is not supported by the Code. Based on the evidence presented, the Board finds a reduction in the improvement assessment for this parcel is warranted.

Parcel 22-000-131-00 had an assessment as reflected on the Notes on Appeal of \$24,856, and parcel 22-000-131-02 had an assessment as reflected on the Notes on Appeal of \$12,745. The record further indicated that subsequent to the filing of an appeal to the Property Tax Appeal Board the board of review issued a certificate of error revising the assessment for each parcel.⁶

⁶ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an

Based on this record the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected by the certificate of error is appropriate for parcel 22-000-131-00 in the amount of \$19,987. Parcel 22-000-131-03 in the amount of \$25,669 shall remain unchanged as the appeal of the assessment for this parcel was withdrawn by the appellant and the assessment for parcel 22-000-131-02 in the amount of \$3,346 warrants a reduction.

assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

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: April 20, 2012

Allen Castrovillari

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.