

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frank and Arleen Hood  
DOCKET NO.: 07-00277.001-R-1  
PARCEL NO.: 08-34-203-012

The parties of record before the Property Tax Appeal Board are Frank and Arleen Hood, the appellants, and the Winnebago County Board of Review.

The subject property consists of a 37,620 square foot parcel improved with a part one-story and part split-level style frame dwelling containing 4,414 square feet of living area that was built in 1973. Features include a 1,554 square foot basement, central air-conditioning, two fireplaces, a 1,635 square foot garage and a 2,143 square foot pool building containing an indoor swimming pool.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the basis of the appeal. In support of these claims, the appellants submitted a grid analysis detailing twelve comparable properties, along with statistical analysis, property listings and argument. The comparables are located in close proximity to the subject. They consist of one, split level, five, one-story, two two-story and two, part one-story and part two-story dwellings of frame, brick or brick and frame construction built between 1967 and 1974. The homes have central air conditioning, one or two fireplaces, a basement and a garage ranging from 516 to 783 square feet of building area. Six of the properties have a pool with one having a 521 square foot pool house. The homes range in size from 1,333 to 3,106 square feet of living area. Dividing the market value data as depicted on the grid sheet for eleven of the properties depicts improvement assessments ranging from \$45,603 to \$68,257 or from \$16.79 to \$34.81 per square foot of living area. The subject property has an improvement assessment of \$79,331 or \$17.97 per square foot of living area. The comparables are situated on parcels ranging from 23,000 to 58,110 square feet of land area with land assessments ranging from \$0.21 to \$0.84 per square foot of land area. The subject is situated on a 37,620 square foot parcel with a land assessment of \$0.33 per square foot of land area.

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

LAND:	\$	12,257
IMPR.:	\$	79,331
TOTAL:	\$	91,588

Subject only to the State multiplier as applicable.

In support of the overvaluation claim the appellants used the same comparables as used in their equity argument. The evidence depicts seven of the comparables sold from January 2005 to December 2006 for prices ranging from \$129,000 to \$225,000 or from \$58.92 to \$97.23 per square foot of living area, including land. One comparable sale is depicted as including a vacant lot. The appellants also submitted a final decision issued by the Winnebago County Board of Review which reflects an estimated market value for the subject of \$287,290 or \$65.09 per square foot of living area, including land, using the 2007 three-year median level of assessments of 31.88% as determined by the Illinois Department of Revenue. The appellants submitted additional evidence regarding the percentage increase in assessments based on the lack of amenities, however the appellants did not submit sufficient information regarding individual property characteristics to support this argument. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$91,588 was disclosed. In support of the subject's assessment, the board of review submitted a summary argument, grid analysis detailing three suggested comparable properties and property record cards. The comparables are split-level or one-story style frame, brick or brick and frame dwellings built from 1969 to 1972. They have central air conditioning, two fireplaces and basements. The homes have garages ranging from 521 to 783 square feet of building area. The comparables range in size from 1,884 to 3,106 square feet of living area and have improvement assessments ranging from \$54,760 to \$68,257 or from \$19.76 to \$29.07 per square foot of living area. The comparables were situated on lots ranging from 24,050 to 58,110 square feet of land area with land assessments ranging from \$7,694 to \$12,283 or from \$0.21 to \$0.32 per square foot of land area. The homes sold from January 2005 to May 2007 for prices ranging from \$174,000 to \$225,000 or from \$71.88 to \$92.36 per square foot of living area, including land. These comparables were also used by the appellants. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants contend assessment inequity as the basis of the appeal. 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 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 the appellants have not met this burden.

The Board finds the parties submitted 12 assessment comparables for consideration. The Board finds both parties submitted comparables significantly smaller than the subject. The Board finds that none of the comparables are truly similar to the subject, however, the Board gave more weight to the appellants' comparable #1 and #2 and the board of review's comparable #1, which is also the appellants' comparable #1. These two comparables were closer in size than the other comparables submitted by both parties. These comparables had improvement assessments of \$16.79 and \$19.76 per square foot of living area, respectively. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$17.97 per square foot of living area is within these amounts. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted. All of the comparables had land assessments ranging from \$0.21 to \$0.84 per square foot of land area. The subject's land assessment of \$0.33 per square foot of land area is within this range.

The most similar comparables (appellants' comparables #1 and #2) sold in January 2005 and August 2006 for prices of \$58.92 and \$71.88 per square foot of living area, respectively, including land. The subject's assessment reflects a market value of approximately \$65.09 per square foot of living area, including land, which is within these amounts. Therefore the Board finds the appellants have failed to show by a preponderance of the evidence that the subject is overvalued in relation to its assessment.

The appellants' evidence implies in part that the subject property is inequitably assessed based on a statistical analysis. The Property Tax Appeal Board gave this evidence and argument little weight. The appellants attempted to demonstrate the subject's assessment was inequitable because of the percentage increase in its assessment from 2006 to 2007. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. There was no credible evidence showing the assessments for the individual properties are indicative that the subject's assessment is inequitable. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to

year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

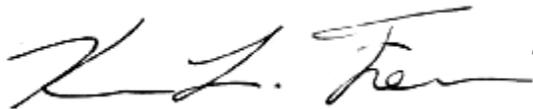
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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 parties disclosed that properties located in the same geographic area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist based on the evidence submitted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellants' overvaluation argument, the Board finds the appellants failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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.

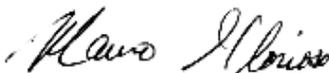


Chairman



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: July 28, 2009

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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.