FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Raymond & Susan Schnell
DOCKET NO.: 07-00638.001-R-1
PARCEL NO.: 08-14-101-001

The parties of record before the Property Tax Appeal Board are Raymond & Susan Schnell, the appellants, and the Livingston County Board of Review.

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

LAND:	$3,919
IMPR.:	$50,460
TOTAL:	$54,379

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,669 square feet of living area. The dwelling is 17 years old. Features of the home include a partial basement that has 600 square feet of finished area,[1] central air conditioning, a fireplace, an attached two-car garage of 548 square feet and a detached garage of 672 square feet.[2] The property is located in Cornell, Amity Township, Livingston County.

The appellants' appeal is based on unequal treatment in the assessment process regarding the improvement assessment; no dispute was raised concerning the land assessment. The appellants also contended the living area square footage of the subject dwelling was incorrectly recorded by the assessing officials. The appellants referenced blueprints from a builder, which were not supplied with the appeal, but purportedly depicted

[1] The appellants reported the finished area was 800 square feet; the property record card for the subject indicates 600 square feet of finished basement area.
[2] In the grid analysis, appellants reported a garage size of 672 square feet and in addressing blueprints for the dwelling, the appellants reported an attached garage of 548 square feet.

1,638 square feet of living area. Based on a printout from the Livingston County Assessor's office, the appellants believed the county officials recorded the subject dwelling as having 1,714 square feet of living area.

In support of the improvement inequity argument, the appellants submitted a grid analysis of three comparable properties with underlying data for each. Two comparables were said to be within four blocks of the subject and the third comparable was said to be "2-3 miles" from the subject. The comparables were described as ranch style frame, brick or brick front dwellings that were 17 or 19 years old. The comparable dwellings range in size from 1,680 to 2,073 square feet of living area. Two of the comparables were reported to have basements, but finish was unknown. Each comparable had central air conditioning and a 672 square foot garage according to the appellants. The comparables have total assessments reportedly ranging from $47,698 to $49,276 which mathematically would mean the improvement assessments range from $42,256 to $43,338 or from $20.91 to $25.15 per square foot of living area.

The subject's improvement assessment is $50,460 or $30.81 per square foot of living area based on appellants' claim of 1,638 square feet of living area. The appellants further argued that the subject dwelling is on Route 23 causing a significant amount of traffic and highway noise as compared to two of the comparables presented which are located in quiet neighborhoods with a minimum amount of traffic; one comparable also sits along the Vermillion River. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $44,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $54,379 was disclosed. In support of the subject's assessment, the board of review presented a three-page letter discussing their comparables, a one-page letter addressing the appellants' evidence, and a grid analysis of four comparables located from several blocks to about 3 miles from the subject property; one comparable was in neighboring Newton Township. The board of review also submitted a copy of the property record card for the subject dwelling which reported living area square footage of 1,669 square feet along with a schematic depicting that size.

In response to the appellants' evidence, the board of review pointed out differences between the subject and comparables presented by the appellants. Comparable #1 was larger than the subject dwelling and had no basement; the property is also located next to a bull barn making the location less desirable than the subject. Comparable #2 has been recorded as a frame dwelling with a brick front only and a full unfinished basement. Comparable #3 is a frame dwelling with a full unfinished basement.

In the grid analysis, the board of review presented descriptions and assessment information on four comparable properties consisting of one-story ranch-style brick dwellings that range in age from 14 to 24 years old. The dwellings range in size from 1,161 to 1,870 square feet of living area. Features include full or partial basements, one of which is fully finished as a recreation room, and central air conditioning. Three comparables have a fireplace and the comparables have garages, one of which has both an attached and a detached garage. The garages range in size from 480 to 800 square feet. These properties have improvement assessments ranging from $45,073 to $58,596 or from $31.33 to $38.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, appellants argued that their comparables were selected based on size and age primarily; they further contend that appellants' comparable #1 was most similar to the subject due to its foundation, although the dwelling and lot were both larger. Appellants note that the bull barn was next to comparable #2 at the time it was constructed. As to the board of review's evidence, the appellants contend that board of review comparable #1 in 13 years has seen a tax rate increase of 1.457895 whereas for the same period, the subject property has seen a tax rate increase of 1.595589.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants appeal suggested that there was a dispute about the size of the dwelling, however, the evidence submitted by the board of review revealed the discrepancy on dwelling size was only 31 square feet. Moreover, the appellants asserted their calculation was obtained from blueprints which were not submitted in this appeal. The board of review, however, reported the dwelling size for the subject as depicted on the property record card. The Board notes that dwelling area is calculated by assessors by exterior measurements whereas blueprints frequently reflect interior measurements. On this record, the Board finds the best evidence of the dwelling size of the subject was presented by the board of review.

The appellants contend unequal treatment in the subject's improvement assessment 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 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 met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Board. The Board has given less weight to appellants' comparable #1 due to its concrete slab foundation as compared to the superior basement feature of the subject dwelling. The Board also has given less weight to board of review comparable #3 due to its significantly smaller living area size as compared to the subject. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $23.86 to $35.24 per square foot of living area. The subject's improvement assessment of $30.23 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). The Board recognizes that the appellants attempted to demonstrate the subject's assessment was inequitable because of the differences in tax rate increases between the subject and board of review comparable #1 over the same 13 year period. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board recognizes that taxes are based on assessments; however, the Board also finds that rising or falling taxes from year to year do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties 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 year's assessments which then may result in varying amounts and percentage changes in taxes to those properties.

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 taxation 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 appellants

disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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: June 18, 2010

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.