



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

APPELLANT: Thomas Greyer
DOCKET NO.: 07-01394.001-R-1
PARCEL NO.: 22-18-10-451-021

The parties of record before the Property Tax Appeal Board are Thomas Greyer, the appellant(s); and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,067
IMPR: \$0
TOTAL: \$8,067¹

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story duplex with a total living area of 2,509 square feet. The duplex has vinyl siding, central air conditioning, a full unfinished basement and two, two-car attached garages with a combined area of 878 square feet. The duplex was constructed in 2005. The property is located in Paw Paw, Wyoming Township, Lee County.

The appellant appeared before Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted a restricted use report prepared by real estate appraiser Ralph W. Harkison. Harkison was present at the hearing and called as a witness. Harkison indentified three comparables that he contends supports the contention the subject duplex is not being uniformly assessed. The comparables were composed of a one-story single family dwelling, a two-story single family dwelling and a one-story duplex. The comparables ranged in size from 1,801 to 2,474 square feet of living area and were constructed from 1968 to 2006. Each property has a full

¹ The subject property is receiving a model home assessment; therefore, the property has an improvement assessment of \$0.

unfinished basement, central air conditioning and a two-car attached garage ranging in size from 528 to 575 square feet. One comparable also had a fireplace. These properties had improvement assessments ranging from \$50,510 to \$58,807 of from \$23.77 to \$31.81 per square foot of living area.

Harkison indicated in his report that based on these comparables a uniform improvement assessment for the subject would be \$26.00 per square foot. At the hearing he testified that this value should be adjusted upward by the township multiplier, which was estimated to be 6.2%, resulting in an improvement assessment of \$27.61 per square foot of living area or \$69,273.

Under cross-examination by the Lee County Chief County Assessment Officer (CCAO), Harkison was questioned about the 6.2% multiplier. The CCAO indicated that there was no township multiplier but a state multiplier was applied.

The appellant was also questioned with respect his efforts to sell the property. He indicated that as of January 1, 2007 the property was on the market for a price in the range of \$140,000 to \$149,000. The property remains vacant and he has reduced the asking price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the total assessment of the subject, after the application of the model home abatement, of \$8,067 was disclosed. Prior to the abatement the subject had a total assessment of \$93,323 and an improvement assessment of \$85,256 or \$33.98 per square foot of living area.

In its submission the board of review indicated the subject's total assessment reflects a market value of \$279,969. The board of review submitted a listing for one of the units with a price of \$149,900, which equates to a listing price for the entire property of \$299,800, which is greater than the market value as reflected by the assessment.

To demonstrate the subject was equitably assessed as of the assessment date at issue, the board of review provided descriptions and assessment information on nine comparables, which included appellant's comparables #1 and #2. The seven remaining comparables were improved with one-story single family dwellings located in Paw Paw that ranged in size from 1,852 to 2,313 square feet of living area. the dwellings were constructed in either 2003 or 2005. Each comparable had a full basement, central air conditioning and an attached garage that ranged in size from 480 to 744 square feet. Four of these comparables had one fireplace. The CCAO indicated that comparable #8 had a partial improvement assessment, which was converted to a full assessment in the analysis. The comparables had improvement assessments ranging from \$53,079 to \$75,850 or from \$26.98 to \$34.14 per square foot of living area. The board of review indicated the subject's improvement assessment was supported given the fact the subject has an additional central air

conditioning unit, an additional furnace, an additional kitchen, additional bathroom features and an additional garage compared to the single family comparables.

In rebuttal the appellant's witness asserted that the additional air conditioning, garage area, porches and the like should not be considered because these features are computed on a per square foot basis under the cost approach. The appellant also submitted two additional comparables as rebuttal; however, these were ruled inadmissible pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board which precludes newly discovered comparables as rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

In response, the CCAO asserted that under the cost system employed by Lee County Assessment Officials the additional air conditioning unit is added to the cost computation.

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 a reduction to the subject's improvement assessment is not supported by the evidence in the record.

The appellant contends assessment inequity with respect to the 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 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 not warranted on this basis.

Initially the Board finds the subject dwelling is receiving a model home assessment that reduces the subject's improvement assessment from \$85,256 to \$0. The Board will analyze the subject's improvement assessment prior to application of the model home abatement.

The Board finds the record contains descriptions and assessment information on 10 comparables submitted by parties. The board gives no weight to appellant's comparable #2, which is also the same as board of review comparable #1, due to its two-story style, which differs from the subject's one-story design. The Board also gives little weight to appellant's comparable #3 due to its date of construction of 1968, making this improvement 37 years older than the subject duplex.

The eight remaining comparables differ from the subject in that none are duplexes like the subject improvement. These comparables are improved with one-story single family dwellings located in the same community as the subject property. The comparables ranged in size from 1,801 to 2,313 square feet of living area. Each of the dwellings was constructed from 2003 to

2006. Each comparable had a full basement, central air conditioning and an attached garage that ranged in size from 480 to 744 square feet of building area. Four of these comparables had one fireplace. The comparables had improvement assessments ranging from \$50,428 to \$75,850 or from \$26.98 to \$34.14 per square foot of living area. Prior to the abatement, the subject had an improvement assessment of \$85,256 or \$33.98 per square foot of living area, which is within the range established by the comparables. The Board finds the subject's improvement assessment per square foot is greater than seven of the eight comparables in the record. The Board finds, however, the subject's higher assessment per square foot is justified based the additional features the subject has such as the additional central air conditioning unit, the additional furnace, the additional kitchen, the additional bathroom features and the additional garage as contrasted to the single family comparables.

In conclusion, the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was being inequitably assessed as of January 1, 2007.

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

Mario Morris

Member

Shawn R. Lerbis

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 22, 2010

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.