FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Larry Hart
DOCKET NO.: 07-01896.001-R-1
PARCEL NO.: 11-11-31-400-002

The parties of record before the Property Tax Appeal Board are Larry Hart, the appellant, and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$4,560
IMPR.:	$45,350
TOTAL:	$49,910

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 4-acre parcel is improved with a one-story frame single-family dwelling that was constructed in 2005. The home contains 1,776 square feet of living area and features a full unfinished basement, central air conditioning and an 840 square foot garage with workshop. The property is located in Marietta, Harris Township, Fulton County.

The appellant Larry Hart and his wife Marcia Hart appeared before the Property Tax Appeal Board contending both overvaluation and lack of uniformity in the land and improvement assessments of the subject property. In support of these claims, the appellant submitted a letter, photographs of a rutted and muddy access road, information on recent construction costs, and six separate grid analyses with various maps, listings and photographic attachments. On most of the grids, the appellant has reported at the bottom in a separately created row "taxes paid" for the comparables.

In the letter, the appellant reported that the subject dwelling is a modular home constructed by HomeWay Homes. Moreover, the subject is unique in its rural area that consists primarily of 40 to 60 year old homes with the nearest similar HomeWay Home some

20 miles away. Appellant further stated the subject is located at the end of a gravel road which is sometimes nearly impassable in winter and spring due to water and/or potholes, has well water and septic service, and the local school is but a "small country school." Given the foregoing facts about the subject, the appellant contends that the subject is over-assessed as compared to the comparables presented which have "better location, roads, schools and other amenities" as compared to the subject.

Grid #1 titled "Homeway Homes built, but not sold" displays four properties located in Lewistown, Ipava and Cuba, one of which is said to have a land lot of 1.03-acres; lot size for three properties was not stated. Two comparables are described as improved with ranch dwellings. All four properties apparently have dwellings that were built in either 2000 or 2005. They range in size from 1,388 to 1,998 square feet of living area. One comparable has a full finished walkout-style basement. One comparable is said to have central air conditioning and a garage. The four properties were reported to have total assessments ranging from $18,200 to $35,370.

In response to the appeal, the board of review using the parcel numbers from the appellant's data presented a complete grid analysis of the four properties in Grid #1. Comparable #2 is said to be a 'farm.' The three remaining properties range in land size from .082 to 1.152-acres. The homes range in size from 1,064 to 1,800 square feet of living area and have full basements, central air conditioning and three have garages of 576 or 624 square feet. These properties have improvement assessments ranging from $28,110 to $37,406 or from $18.14 to $31.02 per square foot of living area. The subject has an improvement assessment of $45,350 or $25.53 per square foot of living area.

Grid #2 was titled "Marietta area comps" presents three parcels located 5 or 6-miles from the subject with parcels ranging in size from 9.66 to 72-acres of land area. Each is improved with a ranch dwelling with two ranging in age from 3 to up to 30 years old and each ranging in size from 1,216 to 1,800 square feet of living area. Each comparable has a basement, one of which is partially finished. Each property has a garage and a shed or outbuilding. These properties have reported total assessments ranging from $19,360 to $44,860. Marcia Hart testified that comparable #1 with 72-acres does include farmland; she was unaware whether any portion(s) of the other two properties were farmed.

Grid #3 was titled "stickbuilt homes that have sold at higher sale price than Hart home but have lower taxes" consists of three properties located in Lewistown and Cuba and two of which have lots of 1.4 and 3-acres; no lot size was provided for the third property. Each has a ranch frame dwelling, two of which have ages of 5 and 23 years. The dwellings range in size from 1,512 to 1,973 square feet of living area and feature full finished basements, central air conditioning and two-car garages. These

properties sold between August 2005 and July 2007 for prices ranging from $150,000 to $212,000 or from $93.75 to $140.21 per square foot of living area including land.

Grid #4 was titled "realtor listed homes for sale with lower taxes." These two properties were located in Lewistown and Cuba and consist of 1 and 2.3-acre parcels. They are improved with ranch homes that were built in 1996 and 2001. The dwellings contain 1,470 and 2,202 square feet of living area and feature full finished basements, and central air conditioning. One comparable has a two-car garage and one has a four-car garage with workshop. One property has a shed and one has a pool along with being located on waterfront property. These properties have reported asking prices of $189,900 and $245,000 or $111.26 and $129.18 per square foot of living area including land. These two properties had taxed paid of $2,909 and $3,220, respectively.

Grid #5 was titled "manufactured listed homes, lower taxes, lower assessed value" set forth two comparables in Lewistown. One property was 1-acre and one was just described as a "lot." Each had a 5-year-old, ranch dwelling. One had no size data and the other was said to contain 1,380 square feet of living area with a full finished basement. Each has central air conditioning and a two-car garage. The properties have reported total assessments of $33,920 and $35,320.

Grid #6 addresses the subject's land assessment by arguing that two neighboring properties of 40-acres each have assessments of $180 as compared to the subject 4-acre parcel with a land assessment of $4,560. Furthermore, the appellant reported the comparable parcels have taxes of $17 and $18, respectively, whereas the subject land has a tax of $152. As discussed at hearing, these parcels likely are receiving a preferential assessment due to classification as farmland.

For recent construction data, the appellant provided a document indicating the total cost of the home was $147,504.40. In addition, the appellant reported the land was purchased for $6,000, although at the time of purchase in mid-2000 there were several uninhabitable buildings on the property which the appellant personally demolished and removed.

Lastly, appellant reported that prior to building the dwelling, he inquired of his township assessor what could be anticipated for property taxes. While the assessor did not guarantee the estimate, the figure given was $2,500 to $2,700. Appellant Larry Hart testified that had he known what the actual property taxes would be, he would not have built this dwelling.

Based on these submissions and testimony, the appellant requested a reduced total assessment of $32,000 or a market value of approximately $96,000 or $54.05 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $49,910 was disclosed. The subject has an estimated market value of $147,010 or $82.78 per square foot of living area including land, as reflected by its assessment and Fulton County's 2007 three-year median level of assessments of 33.95%.

In response to the appellant's data, the board of review presented a letter and a grid analysis more fully completed of appellant's Grid #1 along with copies of applicable property record cards. The information from this analysis was presented previously in this decision. In addition, at hearing the board of review representative cited to the land and building purchase prices as supportive of the estimated fair market value of the subject as shown by its assessment. The appellant acknowledged a $6,000 land purchase price with some unknown additional value for the clearing of the ground in preparation of building the dwelling plus the cost of the dwelling of slightly in excess of $147,500 for a total value of more than $153,500. The subject's current estimated market value based on its assessment is only $147,010.

Based on this evidence the board of review requested the subject's total assessment be confirmed.

In written rebuttal, the appellant asserted that the reiteration of Grid #1 was erroneous with regard to comparable #1. The appellant contends that the data provided as to this property is not reflective of the dwelling with garage that appellant was referring to, but references an older home.

After hearing the testimony and considering the record, 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.

It should be noted at the outset that the Property Tax Appeal Board is without jurisdiction to determine the tax rate or the amount of a tax bill. (86 Ill.Admin.Code. Sec. 1910.10(f)). Also as pointed out by the board of review representative during the hearing, the comparables presented by the appellant with tax bill information was, in some instances, for properties located in other townships. Since tax bills are the consequence of tax rates established by applicable taxing districts to a given property, tax bills can vary from property to property and from jurisdiction to jurisdiction. Moreover, for instance with the land comparables presented by appellant that had tax bills of $18 and $17, those parcels presumably were classified as farmland which receives a preferential assessment as authorized by the Property Tax Code. (35 ILCS 200/10-110 et al.) The subject residential parcel, in the absence of a farmland classification, would not be entitled to such preferential treatment for tax purposes. Moreover, taxpayers may be entitled to various exemptions which can vary from taxpayer to taxpayer which is

another reason that comparing tax bills from one property to another property is not an appropriate analysis for an assessment appeal.

In part, 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 not overcome this burden.

Regarding the land inequity contention, the Board finds the appellant sought to challenge the land assessment using properties that were part of a farming operation and received preferential land assessments as allowed by the Property Tax Code. Such comparables are not appropriate for the subject's 4-acre residential parcel. To the extent that Grid #1 is examined, the subject has a land assessment of $1,440 per acre. The three residential comparables that range in size from .082 to 1.152-acres have land assessments ranging from $2,329 to $2,543 per acre. While these comparables are not similar in size to the subject, based on this evidence the appellant has not established an assessment inequity as to the subject's land assessment.

As to the improvement inequity argument, again turning to the four properties in Grid #1, even excluding the disputed details of comparable #1, the remaining three comparables have improvement assessments ranging from $18.14 to $31.01 per square foot of living area. The subject's improvement assessment of $25.53 per square foot of living area falls within the range of the most similar comparables presented on this record on a per-square-foot basis. 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 constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 appellant disclosed that properties located in the same general 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.

The appellant 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After analyzing the market

evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted two listings in support of his overvaluation contention, both of which were for prices substantially higher than the subject's cost of construction. Furthermore, the appellant's evidence indicated a land purchase for $6,000 which involved additional preparation of the land to remove uninhabitable buildings. While the removal was performed by the appellant, the value of such services could be added to the base cost of the land. In addition, the appellant reported the cost of construction of the dwelling of $147,505.40. Together the land and home construction total at least $153,505.40. However, the subject's 2007 estimated market value as reflected by its assessment is $147,010, which is less than the cost of land and building combined. The Board finds the market value evidence presented does not support a reduction in the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and 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 24, 2011

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.