

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard Burritt
DOCKET NO.: 07-02577.001-R-1
PARCEL NO.: 07-34-451-031

The parties of record before the Property Tax Appeal Board are Richard Burritt, the appellant; and the Knox County Board of Review.

The subject property consists of a 33,079 square foot parcel improved with a 13 year-old, one-story frame dwelling that contains 1,000 square feet of living area. Features of the home include a fireplace, a full unfinished basement and central air conditioning.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of the land inequity argument, the appellant submitted a list of suggested land assessment criteria and a grid analysis of four comparables located in the subject's Oak Run development. The comparable lots were described as ranging in size from 34,417 to 43,792 square feet of land area and had land assessments of \$25,000 or \$33,340, or \$0.73 to \$0.83 per square foot. The grid also indicated the comparables sold between 1979 and 2004 for prices ranging from \$20,500 to \$42,500. The subject has a land assessment of \$25,000, the same as the appellant's comparable number one.

The appellant contends the subject's land assessment increased at a rate greater than the comparables from 2006 to 2007 and that land assessments in the subject's development should more properly be determined according to eight criteria he compiled. The criteria included lot sale price, vacant lots, buildability, utilities, lot size, shoreline length and shoreline water quality. During the hearing, the appellant acknowledged he has no experience as an assessor, appraiser or realtor, but argued that adoption of his criteria would result in more equitable land assessments. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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

LAND:	\$	25,000
IMPR.:	\$	39,590
TOTAL:	\$	64,590

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$64,590 was disclosed. In support of the subject's land assessment, the board of review submitted a letter prepared by the supervisor of assessments, along with an exhibit. The board of review called the deputy township assessor to testify regarding the methodology used to assess land in the Oak Run development. The witness testified all land assessments were re-examined during a 2007 county-wide quadrennial reassessment. She also testified that the Oak Run development is the most active real estate market area in the county. A sales ratio study was performed using these recent sales, in which the sales were grouped into three categories: lots with lake access, lots with a lake view but no access, and lots with neither lake access, nor lake view, but which at least involved membership in the development. All base land assessments in these three categories were further modified using percentage adjustments to account for differences in topography, such as gullies or ravines, which resulted in some lots being unbuildable, lack of sewer access and degree of slope to the water. The witness testified the same adjustment process was used to assess all lots in the development.

In further support of the subject's land assessment, the board of review submitted a letter and an exhibit that depicts numerous comparable parcels in the Oak Run development, along with land assessments for nineteen lots, including the subject. The comparables had land assessments ranging from \$25,000 to \$50,000. The deputy township assessor testified lots are assessed on a site basis according to the above three categories, with adjustments. Land assessments are not determined on a square foot basis or lake front foot basis. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not 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 not overcome this burden.

The Board finds the parties submitted information on 23 land comparables in the Oak Run development for its consideration. The comparables had land assessments ranging from \$25,000 to \$50,000. The subject's land assessment of \$25,000 is at the bottom of this range. The testimony of the deputy township

assessor was that land assessments in the subject's Oak Run development were determined on a site basis in three categories using numerous recent sales, not on a square foot or lakefront foot basis, as suggested by the appellant. The testimony further disclosed that the land assessments were further refined by making adjustments for topography, sewer access and other factors. The Board finds the record indicates a uniform methodology was employed to assess all lots in the development.

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 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.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined 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.



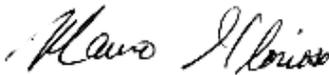
Chairman



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: July 28, 2009



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.