



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

APPELLANT: Mike Martin
DOCKET NO.: 07-02668.001-R-1
PARCEL NO.: 95-33-427-002

The parties of record before the Property Tax Appeal Board are Mike Martin, the appellant, and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

FARMLAND:	\$	500
HOMESITE:	\$	3,360
RESIDENCE:	\$	14,570
FARM BLDGS:	\$	0
TOTAL:	\$	18,430

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 6.43-acres is improved with a one-story dwelling of frame construction containing 1,172 square feet of living area.¹ The dwelling was 81 years old.² The dwelling has a crawl-space foundation and a one-car garage. The property is described as "old farm house" and is located in Galesburg, City of Galesburg Township, Knox County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments. However, while the appellant submitted information on three suggested comparable properties, the appellant failed to

¹ Appellant reported the dwelling contains 965 square feet of living area, but provided no schematic drawing or other evidence to support that contention. The board of review did not provide a copy of the subject's property record card with a schematic drawing, but did supply a property details sheet.

² Appellant reported the dwelling was built in 1926. The board of review reported the building was "built 1972 ??", suggesting that the assessor's records may be in error as to the age of the dwelling.

provide any land size data for any of the comparables. Therefore, it is not possible to analyze whether the subject's land is or is not equitable assessed.

As to the improvement inequity argument, appellant described one, two-story and two, one-story dwellings that were built between 1896 and 1921. The comparable dwellings range in size from 728 to 960 square feet of living area. Features include one-car garages. The comparables have improvement assessments ranging from \$2,720 to \$7,830 or from \$2.83 to \$10.76 per square foot of living area. The subject's improvement assessment is \$14,570 or \$12.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,250 and a reduction in the subject's improvement assessment to \$7,830 or \$6.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$18,430 was disclosed. The board of review reported that a portion of the subject land is used as cropland and thus, that portion of the land has a \$500 farmland assessment.

The board of review first alleged that the appellant had not abided by procedural requirements of the Knox County Board of Review and thus implied that the instant appeal should be dismissed for lack of jurisdiction by the Property Tax Appeal Board.

In response to the appellant's data, the board of review noted that the three appellant comparables are owned by the appellant or his brother. Moreover, these comparables are located in the middle of the City of Galesburg, not near the public amenities to which the subject has access to.

In support of the subject's assessment, the board of review presented descriptions and assessment information in Exhibit 1. The comparables were said to be located from 3.5 to 4-miles from the subject. In Exhibit 8, an aerial map, the board of review identified the location of the subject and 'nearby' amenities of a college, public lake, park, golf course, shopping mall and restaurants. The three comparables consist of one, two-story and two, one-story frame dwellings that were built between 1890 and 1972. The dwellings range in size from 992 to 1,576 square feet of living area. Two comparables have basements. One comparable has central air conditioning and two comparables have garages of 720 and 5,872 square feet of building area, respectively. These properties have improvement assessments ranging from \$12,420 to \$27,210 or from \$12.52 to \$22.68 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended the subject "is not in great shape" and rents for \$400 per month. Regardless of ownership, appellant contends his comparables are suitable.

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.

As to the jurisdictional issue raised by the Knox County Board of Review. The Property Tax Appeal Board finds that the board of review issued a "Notice of Final Decision on Assessed Value" dated March 7, 2008 stating, in pertinent part:

REASON FOR DECISION: Dismissed-B of R rules not complied

It is further noted this Notice from the board of review also provided in pertinent part:

You may appeal this decision to the Property Tax Appeal Board within 30 days of the postmark date of this notice. [Emphasis added.]

Pursuant to Section 16-160 of the Property Tax Code (35 ILCS 200/16-160), "any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review." [Emphasis added.]

The appellant postmarked the instant appeal to the Property Tax Appeal Board on March 24, 2008. Therefore, based upon the specific notice issued by the Knox County Board of Review and Section 16-160 of the Property Tax Code, the Property Tax Appeal Board finds it has jurisdiction over the instant appeal as the appeal was postmarked within 30 days of the notice dated March 7, 2008.

The appellant contends unequal treatment in the subject's improvement and land assessments 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 appellant has not met this burden.

The parties submitted a total of six suggested comparable properties for the Board's consideration. As noted previously, the appellant failed to provide land size data for the comparable properties. Similarly, the board of review did not provide land size data on its comparables. This lack of land size data prevents any meaningful analysis of the subject's land assessment

in comparison to other properties on grounds of inequity in assessments. Therefore, based on this record, the Board finds that the appellant has failed to establish inequity in the subject's land assessment by clear and convincing evidence.

As to the improvement inequity argument, the Board has given less weight to board of review comparables #1 and #2 which differ from the subject in age, size, and/or amenities. 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 \$2.83 to \$12.52 per square foot of living area. The subject's improvement assessment of \$12.43 per square foot of living area is within this range and appears justified in light of board of review comparable #3 which is similar in age, size and amenities to the subject. 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. 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 appellant 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 appellant has 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. Lerski

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: December 23, 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.