



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

APPELLANT: Mike Martin
DOCKET NO.: 07-02670.001-C-1
PARCEL NO.: 99-15-231-006

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:

**LAND: \$7,690
IMPR.: \$29,680
TOTAL: \$37,370**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part three-story commercial building of brick exterior construction used for office and retail space. The date of construction was around 1900 and the structure contains 6,222 square feet of building area. Features include a basement.

In response to this appeal, the board of review raised a jurisdictional issue that will be addressed first in this matter.¹ The Knox County Board of Review contends that procedurally it issued a Tentative/Hearing Notice with a minimum of 30 days until hearing and which requests that the taxpayer/appellant return the second page if they want to keep their hearing. If the taxpayer/appellant is content with the tentative decision, no hearing is necessary and that tentative decision becomes the final decision. The notice states in bold

¹ The board of review did not make a formal objection to jurisdiction prior to submission of its Board of Review Notes on Appeal in accordance with the Official Rules (86 Ill. Admin. Code, Sec. 1910.40(b)), but attached a letter to its Board of Review Notes on Appeal that will, nonetheless, be considered.

print that it must be returned by the deadline date to keep the scheduled hearing and failure to return it forfeits the right to a hearing.

Next, the board of review states, "[w]e had always, in past years, been told by PTAB Hearing Officers that our Rules and Procedures needed to state everything explicitly, and if an appellant did not comply, that was grounds for dismissal of the appeal." The board of review contends that the appellant in this matter did not return the second page of his Tentative/Hearing Notice so his hearing was forfeited.

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.] Section 16-160 of the Property Tax Code further states, "[i]f an appeal is **dismissed** for failure to appear at a board of review or board of appeals hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint." [Emphasis added.]

Contained within the record of the Property Tax Appeal Board is a copy of the Knox County Board of Review Notice of Final Decision On Assessed Value dated March 7, 2008. The appellant's appeal addressed to the Property Tax Appeal Board was postmarked on March 24, 2008. While it is noted this Notice from the board of review includes a statement, "REASON FOR DECISION: dismissed - Board of Review rules not complied," the Notice also states in pertinent part:

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

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.

As to the merits of this matter, the appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment. No dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three comparable properties along with photographs of the subject and comparables. In the data, the properties are described very briefly as part one-story and part two-story, two-story or three-story buildings built between 1853 and 1975. The buildings range in size from

9,122 to 235,680 square feet of building area. No other specifics of the comparables were provided. The comparables have improvement assessments ranging from \$4,400 to \$241,680 or from \$0.48 to \$1.03 per square foot of building area. The subject's improvement assessment is \$29,680 or \$4.77 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$5,640 or \$0.91 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$37,370 was disclosed. In response to the appeal, the board of review submitted a two-page letter, a grid analysis of three equity comparables with photographs and a map depicting their proximity to the subject. As to the appellant's comparables, the board of review noted his comparable #2 was closest in proximity to the subject, but was in much worse condition than the subject. Appellant's comparable #1 was said to be a warehouse and comparable #3 "is our mall" such that both properties were dissimilar to the subject.

The board of review's three comparable properties were depicted as being within several blocks of the subject and said to be three-story or four-story brick buildings built between 1895 and 1921. The structures range in size from 8,160 to 9,944 per square feet of building area. Features include basements. These properties have improvement assessments ranging from \$29,810 to \$120,540 or from \$3.54 to \$14.77 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant contended the comparables presented by the board of review were dissimilar from the subject which is empty and "may only rent on first floor." In contrast, the board's comparables have as many as 20 renters per building. Furthermore, the board's comparables are superior in quality and curb appeal over the subject. As to appellant's comparable #3, the mall, appellant argues that assessed value in Galesburg has gone down and the subject likewise has lost a lot of value in recent years.

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 appellant contends 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 appellant has not met this burden.

The parties submitted a total of six comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 due to its newer age and much larger size than the subject building. The Board finds appellant's comparables #1 and #2 along with the comparables submitted by the board of review were most similar to the subject in location, size, 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 \$0.48 to \$14.77 per square foot of building area. The subject's improvement assessment of \$4.77 per square foot of building area is within this range. The subject's assessment appears to be justified in particular by board of review comparable #1 which is most similar in age and size to the subject. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the slightly higher per-square-foot value assigned to the subject over board of review comparable #1 appears justified. 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 R. 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 3, 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.