



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

APPELLANT: John Matson
DOCKET NO.: 07-02699.001-C-1
PARCEL NO.: 99-15-229-023

The parties of record before the Property Tax Appeal Board are John Matson, the appellant, and the Knox County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$2,140
IMPR.: \$13,320
TOTAL: \$15,460**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story retail building of brick exterior construction containing 2,100 square feet of building area. The building was built in 1916 and has a basement used for storage only. The property is located in Galesburg, Knox County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment.¹ In support of the inequity argument, the appellant submitted a grid analysis of three comparable properties along with color photographs. The comparables are located within a block of the subject. Furthermore, the properties are located either on the same street as the subject or at the corner of the subject's street and an intersecting street.

The comparables are described as one-story brick retail buildings that were built between 1916 and 1960. The comparable buildings range in size from 1,760 to 7,876 square feet of building area. The comparables have improvement assessments ranging from \$6,740 to \$24,340 or from \$3.09 to \$4.32 per square foot of building area. The subject's improvement assessment is \$20,260 or \$9.65

¹ The appellant also requested a de minimus increase in the land assessment of \$2.

per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$13,318 or \$6.34 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 \$22,400 was disclosed. The board of review presented a two-page letter along with a grid analysis of three comparable properties and a parcel map depicting proximity to the subject.

As to the appellant's comparables, the board of review acknowledged the properties were close to the subject, "but not in this well known block of Seminary Street." The board of review further contended the comparables should be in the same block as the subject.

As shown on the parcel map and as stated in the grid analysis, the board of review's comparables are across the street from the subject. In the letter, the board of review noted that the one block area of Seminary Street that includes the subject has become a major shopping area for even "out-of-towners." The board of review argued the shops are unique and the restaurants have wonderful food. The board of review further noted this is a very well-kept block in the downtown where the city installed new brick in the street on this block to give it a nostalgia or "old main" type of shopping feel.

The board of review's comparable properties consist of one, one-story and two, two-story brick buildings built in 1886 or 1896. The two, two-story buildings feature first floor storefronts with apartment units on the second floor. The buildings range in size from 1,760 to 6,160 square feet of building area. The properties have improvement assessments ranging from \$15,880 to \$75,880 or from \$9.02 to \$12.32 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argues the superlatives of the subject's retail area do not adequately address the appellant's equity argument. Moreover, appellant's comparable #2 is located on a brick portion of Seminary Street. As to board of review comparables #1 and #3, the appellant contends the buildings have been updated with new plumbing, electrical, HVAC, roof, façade and other remodeling whereas the subject is fundamentally unchanged since it was purchased in the 1970's. Appellant also noted that board of review comparable #2 is about 36% larger than the subject, has an updated interior, and has adjacent open land with a rear entrance to a public parking lot.²

² Appellant lastly made reference to appellant "comparable #5." In rebuttal, appellant is prohibited from submitting new evidence or additional suggested comparable properties. Furthermore, the appellant's original evidentiary submission only included three suggested comparable properties. Therefore, the Property Tax Appeal Board has not further examined the comparable.

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 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 met this burden.

Initially, the Board gives little weight to the board of review's arguments regarding the appearance of Seminary Street. The board of review's contentions were simply generalized subjective characterizations of the outward appearance of the subject's Seminary Street area, such as new brick street frontage and well-kept sidewalks providing a nostalgic shopping experience. The Property Tax Appeal Board finds that this type of analysis does not adequately consider the physical characteristics of the individual buildings such as age, size, ceiling height, type of construction and features to make a meaningful analysis of the similarity of the comparable properties to the subject property.

As stated by the Supreme Court of Illinois in Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989):

[T]he cornerstone of uniformity is the fair cash value of the property in question. . . [U]niformity is achieved only when all property with the same income-earning capacity and fair cash value is assessed at a consistent level.

Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d at 21, 544 N.E.2d at 772. In the absence of evidence demonstrating the comparables and the subject have similar fair cash values, the Property Tax Appeal Board will examine the physical characteristics of the subject and the comparables to determine if the buildings are sufficiently similar so as to be indicative of similar fair cash values and thus necessitating similar assessments.

The parties submitted a total of six suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #2 and to board of review comparables #1 and #3 due to differences in building size and/or story height. The Board finds the remaining three comparables submitted by both parties were most similar to the subject in location, size, style,

exterior construction, use 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 \$6,740 to \$15,880 or from \$3.83 to \$9.02 per square foot of building area. The subject's improvement assessment of \$20,260 or \$9.65 per square foot of building area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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 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: 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.