

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Loren Johnson
DOCKET NO.: 07-02845.001-R-1
PARCEL NO.: 99-09-128-005

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

The subject property consists of a 12,500 square foot parcel improved with a 32 year-old, one-story style frame dwelling that contains 1,440 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a two-car garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity contention, the appellant submitted property characteristic sheets and a grid analysis of three comparable properties located near the subject. The comparables consist of one-story frame dwellings that range in age from 27 to 39 years and range in size from 1,418 to 1,820 square feet of living area. Features of the comparables include central air conditioning and two-car garages. One comparable has a full unfinished basement, one has a partial basement and partial crawl space and one has a partial basement and slab foundation. One comparable also has a fireplace. The appellant did not disclose the comparables' improvement assessments but indicated the comparables had total assessments ranging from \$36,340 to \$40,000 or from \$21.98 to \$27.15 per square foot of living area. The subject has an improvement assessment of \$37,080 or \$25.75 per square foot of living area and a total assessment of \$28.94 per square foot.

In support of the overvaluation argument, the appellant submitted sales information on the same three comparables used to support the inequity contention. The comparables sold between November 1996 and November 2003 for prices ranging from \$97,500 to \$111,000 or from \$58.24 to \$78.28 per square foot of living area including land. 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:	\$	4,590
IMPR.:	\$	37,080
TOTAL:	\$	41,670

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 \$41,670 was disclosed. The subject has an estimated market value of \$130,340 or \$90.51 per square foot of living area including land, as reflected by its assessment and Knox County's 2007 three-year level of assessments of 31.97%.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located near the subject. The comparables consist of one-story style frame dwellings that range in age from 30 to 37 years and range in size from 1,344 to 1,920 square feet of living area. Features of the comparables include central air conditioning and 1.5-car or two-car garages. One comparable was reported to have a full finished basement and one has a fireplace. These properties have improvement assessments ranging from \$33,910 to \$43,200 or from \$22.50 to \$29.23 per square foot of living area and total assessments ranging from \$38,500 to \$48,220 or from \$25.11 to \$32.74 per square foot.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales information on two of the comparables used to support the subject's improvement assessment. The comparables sold in July 2006 and June 2008 for prices of \$132,000 and \$160,000 or \$83.33 and \$98.21 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's first 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 that the appellant failed to submit improvement assessments but did provide total assessments and that the board of review submitted improvement assessment and total assessment information for its comparables. The Board finds all the comparables were one-story frame dwellings like the subject, but that the appellant's comparable 2 and the board of review's comparable 3 were significantly larger in living area when compared to the subject. For this reason, these two properties were given less weight in the Board's analysis. The Board finds four comparables were similar to the subject in most respects.

Since the appellant did not submit improvement assessment information for his comparables, the Board will first consider total assessments of the four most similar properties in the record. The appellant's comparables 1 and 3 and the board of review's comparables 1 and 2 had total assessments ranging from \$25.45 to \$32.74 per square foot of living area. The subject's total assessment of \$28.94 per square foot falls within this range. The Board further finds the board of review's comparables 1 and 2 were similar to the subject in most respects, had improvement assessments of \$23.91 and \$29.23 per square foot of living area and thus support the subject's improvement assessment of \$25.75 per square foot.

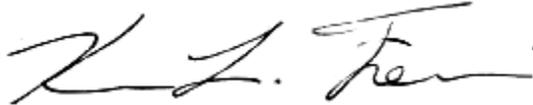
The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the comparables submitted by the appellant were reported to have sold between November 1996 and November 2003. The Board gave little weight to these comparables because they sold too long before the subject's January 1, 2007 assessment date to provide a reliable indication of the subject's market value. The Board finds the board of review submitted sales information on two comparables. The Board gave less weight to the board of review's comparable 3 because its June 2008 sale occurred approximately one and one-half years after the subject's assessment date and cannot be relied on as a valid market value indicator for the subject. The Board finds the board of review's comparable 1 sold in July 2006 for \$132,000 or \$98.21 per square foot of living area including land and that this sale supports the subject's estimated market value as reflected by its assessment of \$90.51 per square foot of living area including land.

Based on the foregoing analysis, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and additionally has failed to prove overvaluation by a preponderance of the evidence and that the subject's assessment 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.

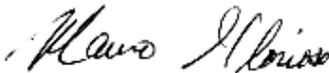
Chairman



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: May 27, 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.