

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jack & Millie Anderson
DOCKET NO.: 07-02846.001-R-1
PARCEL NO.: 99-03-202-014

The parties of record before the Property Tax Appeal Board are Jack and Millie Anderson, the appellants; and the Knox County Board of Review.

The subject property consists of a 47,975 square foot parcel improved with a one-story single family dwelling of brick construction containing 1,284 square feet of living area constructed in 1953. The dwelling has a full basement, one fireplace, central air conditioning, a two-car detached garage and a detached garage with 432 square feet. The property is located in Galesburg, Knox County.

The appellant, Jack Anderson, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted copies of photographs, descriptions and assessment information on three comparable properties. The comparables were located within Galesburg and were improved with one-story dwellings of brick construction that ranged in size from 1,216 to 1,312 square feet of living area. The appellant was of the opinion the comparables were built by the same contractor that built the subject. The homes were constructed from 1948 to 1951. Each comparable had a full basement, central air conditioning, one fireplace and a two-car detached garage. Comparable 1 also had an additional detached garage with 520 square feet. These properties had improvement assessments that ranged from \$26,900 to \$27,160 or from \$20.59 to \$22.17 per square foot of living area. These comparables had parcels that ranged in size from 9,975 to 18,086 square feet with land assessments ranging from \$3,300 to \$3,700 or from \$.19 to \$.34 per square foot of land area.

At the hearing the appellant explained that he constructed the additional garage on the subject property over an existing concrete slab. He also testified that he is the second owner of the dwelling and that he has performed routine maintenance on the home such as painting the wood trim, painting the wooden storm windows and glazing the glass. Other than those types of

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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:	\$	6,830
IMPR.:	\$	28,500
TOTAL:	\$	35,330

Subject only to the State multiplier as applicable.

maintenance, no upgrades have been made to the dwelling. He testified the comparables he used do have some upgrades such as new driveways and windows. He also was of the opinion these comparables were in as good a neighborhood as the subject. Based on this evidence the appellants requested the subject's land assessment be reduced to \$6,500 and the improvement assessment be reduced to \$25,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$40,000 was disclosed. The subject has an improvement assessment of \$33,170 or \$25.83 per square foot of living area and a land assessment of \$6,830. To demonstrate the subject dwelling was equitably assessed, the board of review submitted copies of photographs, descriptions and assessment information on three comparables. The comparables were located along the same street and within one block of the subject property. The comparables were improved with one-story dwellings of brick or frame construction that ranged in size from 1,108 to 1,456 square feet of living area and were built from 1921 to 1941. Each comparable has a basement with one being partially finished, each comparable has central air conditioning, two comparables have a fireplace and each comparable has a 1.5, 2 or 3-car garage. These properties have improvement assessments ranging from \$28,170 to \$36,430 or from \$22.01 to \$25.42 per square foot of living area. These same comparables had land areas that ranged from 19,090 to 64,416 square feet and land assessments ranging from \$5,890 to \$8,140.

The board of review also submitted a map depicting the location of the appellants' comparables in relation to the subject property. The board of review argued these comparables are located in another area of Galesburg, one or two blocks from heavily used railroad tracks. The board of review contends its comparables and the subject were located in a better area farther removed from the railroad tracks and near shopping and recreation areas.

Under questioning the board of review did not have any definitive sales data that unequivocally demonstrated that the location of property near the railroad tracks impacted the value or resulted in values that were less than similar homes in the subject's immediate neighborhood.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence in the record.

The appellants contend assessment inequity 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 assessments 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 a reduction is warranted.

The parties submitted six comparables to support their respective positions. The Board finds the three comparables submitted by the appellants and comparable 1 submitted by the board of review were most similar to the subject in age, size and construction. The comparables were improved with one-story dwellings of brick construction that ranged in size from 1,108 to 1,312 square feet of living area and were built from 1941 to 1951. Each comparable has a basement, each comparable has central air conditioning, three comparables have a fireplace and each comparable has a 1, 2 or 3-car garage. Two comparables also have an additional garage. These properties have improvement assessments ranging from \$26,900 to \$28,170 or from \$20.59 to \$25.42 per square foot of living area. The subject has an improvement assessment of \$33,170 or \$25.83 per square foot of living area, which is above the range established by the most similar comparable dwellings.

The board of review argued that its comparables were superior to those submitted by the appellant due to their location near the subject. The board of review argued that the appellants' comparables were located near busy railroad tracks. The board also argued the subject's neighborhood is superior due to its location near shopping and recreation areas. The Board finds that the board of review submitted no market data, such as paired sales, to demonstrate that homes in the subject's area sold for a higher price than similar homes in other areas, such as those located near railroad tracks, which would provide objective evidence to support its assertion concerning the subject's superior neighborhood.

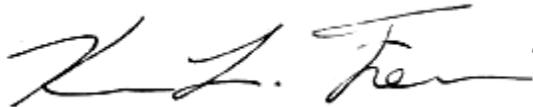
With respect to the land, the Board finds comparables 1 and 2 submitted by the board of review were most similar to the subject with respect to location and size. These two comparables had land assessments of \$6,830 and \$8,140. The subject has a land assessment of \$6,830, which is at the low end of the range established by the most similar land comparables in the record and demonstrates the subject's land assessment is equitable.

In conclusion, the Board finds a reduction in the subject's improvement assessment is warranted, however, the subject's land is equitably assessed.

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.



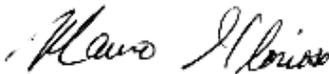
Chairman



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: June 19, 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.