FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: George & Susan Sabino
DOCKET NO.: 07-04125.001-R-1
PARCEL NO.: 05-20-101-003

The parties of record before the Property Tax Appeal Board are George & Susan Sabino, the appellants, by attorney Charles G. Popp in Belvidere, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$35,324
IMPR.:	$88,494
TOTAL:	$123,818

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 3.01-acres in Morehead Meadows Subdivision has been improved with a two-story single family dwelling. The property is located in Belvidere, Belvidere Township, Boone County.

The appellants appeared through counsel before the Property Tax Appeal Board contending unequal treatment in the assessment process as to the subject's land assessment only; no dispute was raised concerning the improvement assessment.

The appellants submitted a grid analysis of two comparable properties.[1] The comparables were said to be "two houses away" and "next door." The appellants provided a photocopied aerial photograph that depicted the subject parcel next to comparable #2 which then was next to comparable #1 with all three properties

[1] Pursuant to the Residential Appeal form, Section V, and the Board's Official Rules (86 Ill. Admin. Code, Sec. 1910.65(b)), appellants are recommended to provide "not less than three comparable properties."

being along Olson Road. Counsel for appellants further argued that a land value study was done for the adjacent subdivision, but the subject parcel was not revalued in accordance with that land study despite its proximity to the subdivision. The two comparable parcels presented by appellants contain 4.0 and 3.41-acres, respectively, with land assessments of $30,061 and $37,517 or $7,515[2] and $11,002 per acre. The appellants also included data depicting both the 2006 and 2007 assessments of the subject and two comparables which indicates each property had an increased land assessment, although the subject and appellants' comparable #2 had greater increases than appellant's comparable #1 had for the same two years.[3]

On the basis of this analysis, the appellants requested a land assessment for the subject of $23,027 or $7,650 per acre like comparable #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $123,818 was disclosed which includes the subject's land assessment of $35,324 or $11,736 per acre. The board of review submitted a two-page letter along with additional data including a land sales study and a grid analysis of land values in Morehead Meadows. The board of review also called Kris Hall, Deputy Assessor of Belvidere Township as a witness.

In the letter, the board of review noted that appellants' comparable #2 was valued by the same method as the subject (Exhibit 2) whereas comparable #1, which is outside any subdivision, was revalued in 2006 as part of reassessing 717 rural residential parcels in Belvidere Township (Exhibit 3).[4] The board of review further explained that rural residential parcels like appellants' comparable #1 were valued at $30,000 for the first acre plus $10,000 for well and septic with the remaining acreage valued pursuant to a regression analysis. The board of review also pointed out that the appellants did not appeal based on lack of uniformity in 2006 when the subject's land assessment was $18,678 as compared to their comparable #1 that had a land assessment of $29,754 (Exhibit 4).

As to the 2007 quadrennial reassessment that resulted in the subject's increased assessment, the board of review reported that the entire Morehead Meadows Subdivision was reassessed due to the increase in sale price of vacant lots in similar types of subdivisions as shown in the grid analysis of 2005 and 2006

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[2] Appellants erroneously reported the per-acre assessment was $7,650.

[3] The subject's land assessment was $18,678 and was increased in 2007 to $35,324; comparable #2 had an increased land assessment from $20,052 to $37,517. Comparable #1 had a land assessment increase from $29,754 to $30,060.

[4] In 2006 pursuant to a directive of the Illinois Department of Revenue, all farmland and farm residential parcels were reassessed; in this process, all rural residential parcels were also reassessed.

vacant lot sales (Exhibit 5). The grid identified as the 2005/2006 lot sales study in Exhibit 5 displayed 12 sales of parcels ranging in size from 20,038 to 339,332 square feet of land area. These properties sold between January 2005 and October 2006 for prices ranging from $31,000 to $300,000 or from $0.48 to $1.89 per square foot of land area. The board of review representative asserted that sales studies show a difference in value between rural residential and rural subdivision lots.

In further support of the equity analysis, the board of review noted the subject's subdivision of 20 parcels have land values[5] ranging primarily from $0.65 to $0.95 per square foot, except for the largest 8.13-acre parcel valued at $0.45 per square foot based on regression analysis (see chart in Exhibit 5). The subject was valued at $0.80 per square foot whereas appellants' comparable #2, which is slightly larger than the subject, was valued at $0.75 per square foot. As part of Exhibit 5, the board of review presented a grid identified as Morehead Meadows with 26 properties, including the subject and appellants' comparable #2. These 26 properties range in size from 2.050 to 8.13-acres with 2007 land values ranging from $0.45 to $0.95 per square foot.

The board of review also relied upon Department of Revenue guidelines that a coefficient of dispersion of less than 10 on new tract homes in a mass appraisal process demonstrates equity for those types of properties. The board of review noted that according to the Department of Revenue, Belvidere Township had a 2007 coefficient of dispersion of 9.96 thus demonstrating equitable assessments throughout the township.

Based on this data and an argument that one property alone does not establish assessment inequity, the board of review requested confirmation of the subject's assessment.

On cross examination, with regard to the appellants' lack of appeal in 2006 as to the land assessment, the board of review's representative, Patricia Elder, Boone County Supervisor of Assessments, acknowledged that there is no legal requirement for a taxpayer or owner to appeal an assessment in a certain year in order to appeal the subsequent year. Also, as to the regression analysis performed to determine land values, Elder was unable to further explain the statistical process, including an inability to identify the co-efficient of determination. Appellants' comparable #1 was re-valued as rural residential property whereas the subject and appellants' comparable #2 were re-valued in 2007 as part of the Morehead Meadows subdivision. Moreover, it was noted that appellant's comparable #1 was revalued in 2008 with the Morehead Meadows properties and not as rural residential.

[5] The data did not clarify the "lot value" figures provided. For instance, while the subject's land assessment is $35,324 x 3 = $105,972 whereas the chart indicated a lot value for the subject of $104,893 or $0.80 per square foot.

On cross examination, deputy assessor Hall acknowledged that there is no outward, visible distinction between the subject and comparable #2 which are both within the Morehead Meadows Subdivision and the appellants' comparable #1 outside the subdivision but also on Olson Road.

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 this appeal. The Board further finds that the appellants have failed to support the contention of 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 that the appellants have failed to overcome this burden.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 692 N.E.2d 260, 229 Ill. Dec. 487 (1998):

> The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted*.) Uniformity requires equality in the burden of taxation. (*Citation omitted*.) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted*.) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted*.)

Walsh, 181 Ill.2d at 234.

In this appeal the Board finds the appellants submitted only two suggested comparable properties, each of which was larger than the subject parcel. The board of review presented evidence of 26 parcels in the subject's immediate area known as Morehead Meadows subdivision. Multiple parcels similar in size to the subject had similar values to the subject on a per-square foot basis. Likewise, multiple parcels similar in size to appellants' comparable #2 had similar values on a per-square-foot basis. The Board finds the clear and convincing evidence on this record is that parcels of similar size to the subject are similarly assessed or valued. Only appellant's comparable #1 fell outside this uniformity of land assessment methodology used by the

assessing officials. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

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 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 one comparable presented by the appellants disclosed that properties located in the same area were 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 appellants have 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.

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: March 18, 2011

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.