



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

APPELLANT: Daniel Rhodes
DOCKET NO.: 07-04546.001-R-1
PARCEL NO.: 12-08-05-200-007

The parties of record before the Property Tax Appeal Board are Daniel Rhodes, the appellant; and the Stephenson 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 Stephenson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,525
IMPR.: \$56,423
TOTAL: \$63,948

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-acre parcel improved with a one year-old, one-story style modular frame dwelling that contains 1,680 square feet of living area. Features of the home include central air conditioning, a fireplace, a 1,008 square foot garage, a full, unfinished walkout style basement and a 1,500 square foot pole building.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on three comparables. The comparable lots were reported to range in size from 1.49 to 5.0 acres and have land assessments ranging from \$4,193 to \$9,841 or from \$839 to \$4,332 per acre. The subject has a land assessment of \$7,525 or \$3,763 per acre.

Regarding the improvement inequity argument, the appellant submitted a grid analysis detailing improvements of the same four comparables used to support the land inequity contention. The comparables were described as ranch or modular ranch homes of brick, vinyl or brick and vinyl exterior construction that were built between 1990 and 2006 and that range in size from 1,232 to 1,844 square feet of living area. Features of the comparables include central air conditioning, full unfinished basements and garages that were described as two-car or two-stall, or as containing 768 or 936 square feet of building area. Three comparables have pole sheds that range in size from 1,500 to 2,226 square feet of building area and one comparable has a fireplace. These properties have improvement assessments ranging from \$37,426 to \$48,455 or from \$21.42 to \$31.28 per square foot of living area. The subject has an improvement assessment of \$56,423 or \$33.58 per square foot of living area.

As to the overvaluation argument, the appellant indicated he purchased the subject lot in November 2004 for \$6,250. He claimed the subject home, a manufactured dwelling, was erected in January 2006 and that he or a family member acted as general contractor. During the hearing, the appellant claimed that excavation for and construction of the subject's basement cost \$10,000, but he submitted no receipt, subcontractor's statement, or other documentation in support of this assertion. He opined that not much was required as a general contractor's fee because the manufacturer of the modular home set the dwelling on the foundation as a condition of the sale. The appellant also testified that a well and septic system were installed, although no documentation as to their costs was submitted. In further support of the recent construction overvaluation argument, the appellant submitted photographs of the subject, along with three invoices or receipts that indicate the subject manufactured home cost \$98,037, the pole building cost \$16,540 and the garage cost \$20,687. The appellant testified comparable 1 his parents' house, a brick home with a concrete driveway, comparable 2 is also a modular home, but is better than the subject and that comparable 3 is a stick-built craftsman home. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$3,333 and its improvement assessment be reduced to \$48,720 or \$29.00 per square foot of living area.

At the hearing, the appellant testified modular homes are of lesser quality than "stick-built" homes. The appellant submitted no credible market evidence to support this assertion.

In cross examination, the board of review's representative questioned the appellant regarding the invoice for the subject's pole building, wherein no labor cost to erect the building was specifically stated. A handwritten note on the pole building invoice from Stamm Farm Systems, Inc. indicated \$800 could be used as a "credit on our labor invoice." However, the appellant failed to submit the labor invoice.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment was indicated to be \$62,913. The final decision of the Stephenson County Board of Review submitted by the appellant indicated the subject's total assessment was \$63,948.

In support of the subject's land assessment, the board of review submitted property record cards and information on nine comparables located 0.78 mile to 8.64 miles from the subject. The comparables have lots that range in size from 0.56 to 10.0 acres and have land assessments ranging from \$4,193 to \$19,934 or from \$1,993 to \$7,488 per acre.

In support of the subject's improvement assessment the board of review submitted a grid analysis of the same nine comparables used to support the subject's land assessment. The board of review's comparable 5 is the same property as the appellant's comparable 4. The comparables are improved with one-story style frame dwellings that were built between 1990 and 2005 and range in size from 1,344 to 2,292 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 480 to 840 square feet of building area and full basements, one of which has 862 square feet of finished area. Four comparables have a fireplace and six have pole sheds, additional detached garages that contain from 400 to 2,709 square feet of building area, or farm buildings. These properties have improvement assessments ranging from \$44,549 to \$67,364 or from \$25.11 to \$40.68 per square foot of living area. The board of review also submitted a corrected grid of the appellant's comparables that indicated the appellant's comparable 1 was built in 1987, rather than in 1992 as described on the appellant's grid. 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.

Regarding the land inequity contention, the Board finds the parties submitted a total of twelve comparables for its

consideration. The appellant's comparable 4 is the same property as the board of review's comparable 5. The Board gave less weight to the appellant's comparables 1, 3 and 4 and the board of review's comparables 2, 6 and 9 because they differed significantly in size when compared to the subject. The appellant's comparable 2 and the board of review's remaining comparables had land assessments ranging from \$3,546 to \$5,308 per acre. The subject's land assessment of \$3,763 falls near the low end of this range.

Regarding the improvement inequity contention, the Board gave less weight to the appellant's comparables 1 and 4 and the board of review's comparables 5, 8 and 9 because they differed in age, exterior construction and/or living area when compared to the subject. The Board finds the appellant's comparables 2 and 3 and the board of review's remaining comparables were similar to the subject in design, age, size, foundation and most features and had improvement assessments ranging from \$21.42 to \$40.68 per square foot of living area. The subject's improvement assessment of \$33.58 per square foot of living area falls within this range.

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 comparables presented by the parties 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.

The appellant also argued overvaluation based on recent construction 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 appellant's petition indicated he purchased the subject lot in November 2004 and that the subject dwelling was erected on the subject basement foundation in January 2006. The appellant submitted no evidence to support his requested reduction in the subject's land assessment. Regarding the subject's improvements, the appellant testified the cost for the excavation and construction of the subject's basement foundation was about \$10,000, but submitted no evidence to support this claim. The appellant acknowledged he acted as his own general contractor, but failed to estimate the value of this service. At

the hearing, the appellant testified modular homes are of lesser quality than "stick-built" homes, but submitted no credible market evidence to support this assertion. The appellant also submitted three invoices detailing costs for the subject manufactured dwelling, the garage and the pole building. However, the invoice for the pole building included no specific cost for labor and indeed, referred to a separate labor invoice that was not submitted into the record. The Board finds the appellant has failed to adequately document all the labor and construction costs of the subject land and improvements as of the subject's January 1, 2007 assessment date. Therefore, the Board finds the subject's market value as reflected by its assessment is supported by the evidence and testimony in this record.

In summary, the appellant has failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence and the subject's assessment as determined 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 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: March 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.