



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

APPELLANT: Mei Yang & Daohuoi Li
DOCKET NO.: 07-04566.001-R-1
PARCEL NO.: 11-401-254-00

The parties of record before the Property Tax Appeal Board are Mei Yang and Daohuoi Li, the appellants; and the McDonough 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 McDonough County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$6,800
IMPR.: \$61,530
TOTAL: \$68,330**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 33,523 square foot parcel improved with a 1.5 story frame dwelling that contains 2,241 square feet of living area. The dwelling was constructed in 1993. Features of the home include 3.5 bathrooms, a 1,166 square foot basement that has 1,049 square feet of finished area, central air conditioning, one fireplace and a two-car attached garage with 483 square feet. The property is located in Macomb, Macomb City Township, McDonough County.

The appellants contend assessment inequity with respect to both the land and the improvements. With respect to the land assessment the appellants identified five comparables that were located in close proximity to the subject property in the same subdivision. The appellants submitted a copy of a map noting the location of the land comparables in relation to the subject property. The comparables ranged in size from 25,942 to 134,975 square feet of land area and had land assessments ranging from \$4,250 to \$8,355 or from \$.0356 to \$.1638 per square foot of land area. The subject has a land assessment of \$6,800 or \$.2029 per square foot. The appellants stated the average land assessment for the comparables was \$.1192 per square foot. They requested

the subject's land assessment be reduced to \$.1192 per square foot or \$3,995.

With respect to the improvement assessment the appellants provided five comparable properties improved with three 1-story dwellings, a 1.5-story dwelling and a 2-story dwelling. The comparables ranged in size from 2,527 to 2,994 square feet of living area and were constructed from 1978 to 1998. The comparables had 3 or 3.5 bathrooms, each comparable had a basement that was finished, each comparable had central air conditioning, each comparable had one fireplace and each comparable had a garage that ranged in size from 552 to 1,155 square feet. These properties had improvement assessments that ranged from \$47,635 to \$72,235 or from \$18.95 to \$28.55 per square foot of living area. The average improvement assessment for the comparables was \$23.10 per square foot of living area. The subject has an improvement assessment of \$61,530 or \$27.46 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$23.10 per square foot of living area or \$51,797.

The appellants also indicated in their evidence the subject property was purchased in July 2007 for a price of \$215,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its assessment of the subject totaling \$68,330 was disclosed. The subject's assessment reflects a market value of approximately \$204,990.

In support of the assessment the board of review submitted Form PTAX-203 Illinois Real Estate Transfer Declaration disclosing the subject was purchased in July 2007 for a price of \$215,000. The board of review also submitted an analysis using four equity comparables. Board of review comparable #3 was the same as the appellants' comparable #2. The comparables were improved with three 1-story dwellings and a part 1-story and part 1.5-story dwelling. The comparables ranged in size from 1,707 to 3,074 square feet of living area and were constructed from 1970 to 1994. One comparable had a crawl space foundation and three had basements with one being finished. Each comparable had central air conditioning, three comparables had fireplaces, the comparables had 2 to 3 bathrooms and each comparable had a garage ranging in size from 506 to 945 square feet. These properties had improvement assessments ranging from \$56,730 to \$86,440 or from \$28.12 to \$33.23 per square foot of living area. The board of review indicated its comparable #1 sold in June 2007 for a price of \$279,900 and comparable #2 sold in September 2002 for a price of \$183,500.

The board of review comparables had parcels that ranged in size from 17,067 to 134,976 square feet. These properties had land assessments that ranged from \$4,250 to \$8,485 or from \$.0356 to \$.4574 per square foot of land area.

The board of review contends the subject's assessment is supported by the purchase price and is in line with all the comparables.

In rebuttal the appellants contend board of review comparable #1 has two fireplaces and brick veneer.

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 the appeal. The Board further finds a reduction in the assessment of the subject property is not supported by the evidence in the record.

The appellant's 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 not warranted.

The Board initially finds the evidence disclosed the subject property was purchased in July 2007 for a price of \$215,000. The subject's assessment reflects a market value of approximately \$204,990 as of January 1, 2007, which is approximately \$10,000 less than the purchase price. The Board finds the subject's assessment is not excessive in relation to its market value as established by the purchase price.

With respect to the land assessment, the record contains land sizes and land assessments on eight comparables. Three of the land comparables were not particularly similar to the subject in size. These comparables ranged in size from 53,658 to 134,975 square feet of land area compared to the subject's 33,522 square feet. The five remaining land comparables were most similar to the subject in size containing from 17,067 to 26,575 square feet of land area. The land assessments for the comparables that were most similar to the subject in size ranged from \$4,250 to \$8,485 or from \$.1599 to \$.4574 per square foot of land area. The subject has a land assessment of \$6,800 or \$.2029 per square foot of land area, which is within the range established by the most similar comparables with respect to size in the record.

With respect to the improvements, the record again contains eight equity comparables submitted by the parties. The Board finds five of the comparables were dissimilar to the subject in style being improved with one-story dwellings. Two comparables were inferior to the subject dwelling in age, being constructed in 1970 and 1978. One comparable was also inferior to the subject in features with a crawl space foundation. All but one comparables was inferior to the subject in number of bathrooms. With respect to style the Board finds appellants comparables #1 and #3 as well as board of review comparable #1 are most similar

to the subject. These properties were improved with a 1.5-story dwelling constructed in 1978, a part 1-story and part 1.5-story dwelling constructed in 1994 and a 2-story dwelling constructed in 1993. These dwellings ranged in size from 2,360 to 3,074 square feet of above grade living area. Two comparables had basements while one had a crawl space foundation, each comparable had central air conditioning, each comparable had three bathrooms, each comparable had a fireplace and each comparable had a garage ranging in size from 552 to 1,155 square feet. The Board finds appellant's comparable #1 would require an upward adjustment due to its inferior age compared to the subject dwelling. Board of review comparable #1 was inferior to the subject with a crawl space foundation but it did have a larger garage than the subject. This dwelling was also significantly larger than the subject with 3,074 square feet of living area, which would require an upward adjustment for economies of scale to make it equivalent to the subject on a per square foot basis. Appellant's comparable #3 was slightly different in style as a 2-story home and significantly larger than the subject with 2,976 square feet of living area, which would require an upward adjustment for economies of scale to make it equivalent to the subject on a per square foot basis. These properties had improvement assessments ranging from \$47,635 to \$86,440 or from \$20.18 to \$28.12 per square foot of living area. The subject has an improvement assessment of \$61,530 or \$27.46 per square foot of living area, which is within the range established by the best comparables in the record. After considering adjustments and the differences in both parties' most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

In conclusion, after considering the most similar comparables and being mindful of the subject's 2007 purchase price, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject was being inequitably 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.

Ronald R. Cuit

Chairman

Frank J. Grief

Member

Member

Mario M. Louie

Shawn R. Lerski

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 21, 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.