



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

APPELLANT: Mary Ann White
DOCKET NO.: 07-04851.001-R-1
PARCEL NO.: 11-076-003-00

The parties of record before the Property Tax Appeal Board are Mary Ann White, the appellant, by attorney Gregory P. Sgro of Sgro, Hanrahan & Durr, L.L.P., Springfield; and the Cass County Board of Review.

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 Cass County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,260
IMPR.: \$26,740
TOTAL: \$30,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one and part one and one-half story frame dwelling containing 1,585 square feet of living area that is approximately 59 years old. Amenities include a 900 square foot partial basement with 157 square feet of finished area, central air conditioning, an attached enclosed pool with approximately 882 square feet, an 851 square foot attached garage with a work shop and a 936 square foot pole building.

The appellant appeared before the Property Tax Appeal Board with counsel claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. During the hearing, the parties stipulated that the subject dwelling contains 1,585 square feet of above grade living area and 1,124 square feet of ground floor living area.

In support of the inequity claim, the appellant offered the testimony of Michael Finn, a local real estate and insurance Broker. Finn was qualified as a witness without objection. Finn prepared an assessment analysis of four suggested comparables with accompanying photographs and property record cards. The comparables are located within three blocks of the subject. The comparables consist of two, one and one-half story and two, two-story frame dwellings that are from 58 to 100 years old. One comparable has a partial finished basement and three comparables have unfinished basements. The comparables are reported to have one fireplace; three comparables have central air conditioning; three comparables have garages that contain from 288 to 720 square feet; and comparable 3 has two garages that contain 498 and 840 square feet. The dwellings are reported to range in size from 2,033 to 2,980 square feet of living area and have improvement assessments ranging from \$22,790 to \$33,150 or from \$10.83 to \$14.89 per square foot of living area. The subject property has an improvement assessment of \$35,250 or \$22.24 per square foot of living area.

Finn testified he has been inside the subject and comparables. He testified the comparables are in a good state of repair and are superior in terms of condition, functionality and amenities when compared to the subject, but are assessed for less than the subject. Finn testified the subject dwelling suffers from functional obsolescence due to its very small kitchen, lack of an upstairs bedroom closet, and indoor pool with high maintenance and utility expenses. Finn acknowledged he listed the subject property for sale in the open market "a few years ago" for \$167,500 and spent over \$1,700 in advertisements. However, Finn testified there was little interest and he received no offers for purchase. Finn opined the listing price was too high, but was merely following the direction of his client.

Based on this evidence, the appellant requested reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$38,510 was disclosed. In support of the subject's assessment, the board of review submitted a letter in response to the appeal, an analysis of four suggested comparables, property record cards and photographs.

The comparables consist of a one and one-half story and three, two-story dwellings that are 90 to 97 years old. The comparables are reported to have full basements, but it was not disclosed whether they were finished or unfinished. The comparables have central air conditioning and garages that range in size from 240 to 1,128 square feet. Three comparables have a fireplace. The dwellings contain from 1,238 to 1,683 square feet of ground floor living area and have improvement assessments ranging from \$30,655

to \$47,595 or from \$24.76 to \$28.28 per square foot of ground floor living area.

The board of review indicated the subject property has an improvement assessment of \$35,250 or \$21.28 per square foot of ground floor living area based on 1,656 square feet of ground floor living area. However, based on the subject's stipulated dwelling size of 1,585 square feet of above grade living area and 1,124 square feet of ground floor living area, the subject has an improvement assessment of \$31.36 per square foot of ground floor living area and \$22.24 per square foot of above grade living area.

The board of review also submitted sales data for its comparables in support of the subject's estimated market value as reflected by its assessment. The board of review also indicated swimming pools are not assessed in Cass County. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's witness argued the equity analysis submitted by the board of review is flawed because it only analyzed the amount of ground floor living area rather than the gross amount of above grade living area. In addition, Finn argued the comparables used by the board of review are dissimilar when compared to the subject in architectural design, appeal, quality and desirability. Moreover, Finn argued the comparables are considerably larger in size than the subject. The appellant's witness prepared a revised analysis of the board of review's comparables using the gross amount of living area. The comparables contain from 2,476 to 3,360 square feet of above grade living area and have improvement assessments ranging from \$30,655 to \$47,595 or from \$13.30 to \$15.40 per square foot of above grade gross living area or average assessment of \$13.72 per square foot of above grade gross living area.

In response, the Chief County Assessment Officer, Susan McDevitt, testified that assessors are taught to calculate assessments from a real estate appraisal manual under the cost approach using the amount of ground floor living area with schedule combinations for upper levels. As a result, her analysis follows this assessment methodology. Under questioning, McDevitt testified it would be appropriate to analyze the subject and comparables on the amount of above grade gross living area to determine whether uniformity of assessments exists.

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 a reduction in the subject's improvement assessment is warranted.

The appellant argued 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 overcome this burden.

The parties submitted eight suggested assessment comparables for the Board's consideration. The Board finds neither party submitted comparables that are particularly similar to the subject. For example, seven comparables are considerably older in age than the subject and all the comparables are larger in size than the subject. Both parties' comparables have improvement assessments ranging from \$22,790 to \$47,595 or from \$10.83 to \$15.40 per square foot of above grade gross living area. The subject property has an improvement assessment of \$35,250 or \$22.24 per square foot of living area, which falls above the range of both parties' comparables on a per square foot basis. After considering the large number of adjustments to both parties' comparables for differences when compared to the subject, such as size, age and amenities, the Property Tax Appeal Board finds the subject's improvement assessment excessive and a reduction is warranted.¹

¹ Accepted real estate theory provides that as the size of a property increases, its per unit value decreases; and as the size decreases, its per unit value increases. Furthermore, the subject is improved with a 936 square foot pole building, a feature not enjoyed by any of the comparables in this record. Therefore, a slightly higher per square foot improvement assessment applied to the subject property's assessment is justified.

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.