



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

APPELLANT: Matt Sackmann  
DOCKET NO.: 07-04857.001-R-1  
PARCEL NO.: 05-225-002-30

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

**LAND:** \$ 13,490  
**IMPR.:** \$ 55,320  
**TOTAL:** \$ 68,810

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,728 square feet of living area and was built in 1994. Amenities include a full unfinished basement, central air conditioning and a 698 square foot attached garage. The subject parcel has 8.04 acres of land area. The subject property is located in Mississippi Township, Jersey County.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of these claims, the appellant submitted a letter outlining various aspects of the inequity claims, aerial photograph, and an equity analysis of four suggested assessment comparables. The comparables are located from .25 to .5 of a mile from the subject. The comparables consist of three, one-story and an one and one-half story style dwellings of frame, brick and frame, or cedar exterior construction that were built from 1971 to 1996. One comparable has a full unfinished basement; one comparable has a full, partially finished basement; and two comparables do not have basements. All the comparables have central air conditioning. One comparable has a fireplace.

Three comparables have garages that range in size from 480 to 936 square feet. One comparable has two carports and two outbuildings. The dwellings range in size from 1,440 to 2,016 square feet of living area. The comparables were reported to have from 20 to 28 acres of land area. The comparables were reported to have total assessments ranging from \$43,995 to \$61,775. The appellant did not provide the land and improvement assessments associated with each property. The subject property has a land assessment of \$13,490, an improvement assessment of \$55,320 for a total assessment of \$68,810.

The appellant argued the comparables have lower assessments, but more acreage and larger houses than the subject. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$68,810 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, a corrected grid analysis of the comparables submitted by the appellant, an additional assessment analysis of four suggested comparables and land assessment information for nine other comparables.

With respect to the assessment analysis submitted by the appellant, the board of review made some corrections to comparables' age, foundation type, and general amenities based on property record cards. The board of review also provided the land and improvement assessments for the comparables submitted by the appellant. They have improvement assessments ranging from \$40,785 to \$58,075 or from \$26.44 to \$29.08 per square foot of living area. The subject property has an improvement assessment of \$55,320 or \$32.01 per square foot of living area.

The board of review also pointed out that the appellant's comparables contain from 19.30 to 29.35 acres of farmland based on their agricultural use. The board of review noted it would be inappropriate to compare the subject's market value based land assessment to farmland assessments. Land in Illinois classified as farmland receives preferential assessments using soil productivity indices whereas the subject, which is not farmland, is required to be assessed at 33 and 1/3% of fair market value. The comparables submitted by the appellant have home sites that are assessed at 33 and 1/3% of fair market value. The appellant's comparables have home sites that range in size from .38 of an acre to 2.16 acres of land area with land assessments ranging from \$2,910 to \$5,200 or from \$2,407 to \$7,658 per acre. The subject property has a land assessment of \$13,490 or \$1,678 per acre.

In further support of the subject's improvement assessment, the board of review submitted an additional assessment analysis of four suggested comparables located within 1/2 of a mile from the subject. The comparables consist of one-story style dwellings

of frame or brick and frame exterior construction that were built from 1969 to 2003. The comparables have full unfinished basements and one or two garages that range in size from 300 to 825 square feet. Three comparables have central air conditioning and two comparables have a fireplace. The dwellings range in size from 1,324 to 1,947 square feet of living area and have improvement assessments ranging from \$43,285 to \$62,765 or from \$30.52 to \$32.69 per square foot of living area. The subject property has an improvement assessment of \$55,320 or \$32.01 per square foot of living area.

The board of review also submitted land assessment information for 13 suggested land comparables. These properties range in size from .69 of an acre to 9.63 acres of land area. They have land assessments ranging from \$2,915 to \$15,595 or from \$1,619 to \$4,225 per acre. The subject property has a land assessment of \$13,490 or \$1,678 per acre.

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

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 Board further finds no reduction in the subject's 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 not overcome this burden.

With respect to the subject's improvement assessment, the parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 1, 2 and 4 submitted by the appellant. Comparable 1 is considerably older than the subject. Comparables 2 and 4 have crawl space foundation, inferior to the subject's unfinished basement. Additionally, comparable 2 is a dissimilar one and one-half story dwelling unlike the subject. The Board also gave less weight to comparable 1 submitted by the board of review. This suggested comparable is considerably older than the subject.

The Board finds the remaining four comparables are most similar when compared to the subject in age, size, design and features. These comparables have improvement assessments ranging from \$49,890 to \$62,765 or from \$28.81 to \$32.61 per square foot of living area. The subject property has an improvement assessment of \$55,320 or \$32.01 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any

necessary adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the parties submitted 17 suggested land comparables for the Board's consideration. The Property Tax Appeal Board gave no weight to the comparables submitted by the appellant. The comparables contain from 19.30 to 29.35 acres of farmland. These suggested properties are used and assessed as farmland, unlike the subject. The Board finds farmland assessments are not based on market value considerations. The farmland assessment law requires farmland to be assessed in accordance with agricultural assessment provisions detailed in the Property Tax Code (35 ILCS 200/10-110, et seq.) and according to its productivity indices set forth in guidelines promulgated by the Illinois Department of Revenue. (See Article 10, Division 6 of the Property Tax Code). The Board further finds the appellant's comparables have residual home sites that are considerably smaller than the subject. The Board also gave less weight to three land comparables submitted by the board of review due to their smaller land sizes when compared to the subject.

The Property Tax Appeal Board finds the ten remaining land comparables are most similar when compared to the subject in size and location. They contain from 4.60 to 9.63 acres of land area and have land assessments ranging from \$9,615 to \$15,030 or from \$1,634 to \$2,090 per acre of land area. The subject property, which contains 8.04 acres of land area, has a land assessment of \$13,490 or \$1,678 per acre of land area. The Board finds the subject's land assessment falls at the lower end of the range established by the most similar land comparables contained in this record. Therefore, the Property Tax Appeal Board finds the subject's land assessment is supported and no reduction is warranted.

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 appellant disclosed that properties located in the same geographic 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. Thus, no reduction in the subject's land assessment 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.



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Chairman



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Member



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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: July 20, 2012



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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.