



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

APPELLANT: Scott & Karen Patterson  
DOCKET NO.: 07-04903.001-R-1  
PARCEL NO.: 04-04-01-424-068

The parties of record before the Property Tax Appeal Board are Scott & Karen Patterson, the appellants; and the Carroll 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 Carroll County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$97,318  
IMPR: \$129,175  
TOTAL: \$226,493**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame and masonry dwelling containing 1,866 square feet of living area that was built in 2001. Features include a full walkout basement that has 1,678 square feet of finished area, central air conditioning, two fireplaces, an enclosed porch, a large deck, a sea wall and an 806 square foot detached garage. The dwelling is situated on a 1.61 acre lake front parcel.

The appellants submitted evidence before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these claims, the appellants submitted a letter addressing the appeal, Multiple Listing Sheets and an analysis of three suggested comparables located in close proximity to the subject. The comparables have lake front lots that contain from 1.77 to 2.445 acres of land area. They have land assessments ranging from \$98,074 to \$106,989 or from \$43,758 to \$60,446 per acre. The subject has a land assessment of \$106,989 or \$66,453 per acre.

The comparables are improved with one-story dwellings of frame or cedar exteriors that were built from 1993 to 2002. Comparables 1

and 3 have full walkout basements with 1,499 and 1,600 square feet of finished area while comparable 2 has a full basement with 1,000 square feet of finished area. The comparables have central air conditioning and attached or detached garages that range in size from 523 to 949 square feet. Other features include decks, patios and porches. Comparable 2 has a boat house. The dwellings are reported to range in size from 1,488 to 2,072 square feet of living area and have improvement assessments ranging from \$89,118 to \$148,573 or from \$59.89 to \$75.04 per square foot of living area. The appellants indicated the subject dwelling contains 1,683 square feet of living area. The subject property has an improvement assessment of \$129,175 or \$76.75 per square foot of living area using 1,683 square feet of living area.

The comparables sold from April 2007 to August 2007 for prices ranging from \$525,000 to \$718,000 or from \$325.77 to \$362.62 per square foot of living area including land.

The appellants argued that comparable 1 has a boat dock and lift, more bedrooms, a gourmet kitchen, a spa room, and larger lot with more water frontage, but is assessed for less than the subject. Comparable 2 has more land area than the subject. Comparable 3 is larger with superior features when compared to the subject. Based on this evidence, the appellants 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 \$236,164 was disclosed. The subject's assessment reflects an estimated market value of \$707,714 or \$329.27 per square foot of living area including land using a dwelling size of 1,866 square feet of living area and Carroll County's 2007 three-year median level of assessments of 33.37%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, photographs, a location map and the same three comparables that were submitted by the appellants. However, the board of review indicated the appellants used incorrect descriptive information and assessment amounts for the subject and comparables. The board of review submitted a revised grid of the comparables using the corrected assessment amounts and descriptive information from publicly maintained property record cards. The board of review's evidence indicated the comparable dwellings range in size from 1,488 to 1,887 square feet of living area and have improvement assessments ranging from \$76,936 to \$133,565 or from \$51.70 to \$76.85 per square foot of living area. The subject property has an improvement assessment of \$129,175 or \$69.23 per square foot of living area.

The comparables sold from April 2007 to August 2007 for prices ranging from \$525,000 to \$718,000 or from \$352.82 to \$388.38 per square foot of living area including land.

The board of review's evidence did not address the land inequity claim raised by the appellants nor disclose the land assessment methodology used to value land in the subject's area. 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 Property Tax Appeal Board further finds a reduction in the subject's land assessment is warranted.

First, the Board finds the board of review submitted the best evidence regarding the subject's dwelling size. The Board finds the board of review submitted the subject's property record with a schematic diagram showing the subject dwelling has 1,866 square feet of living area. The appellants submitted no credible evidence to support a dwelling size of 1,683 square feet of living area. In this same context, the Board finds the board of review better supported the descriptive information and assessments amounts for the three comparables submitted by both parties.

The appellants argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellants have overcome this burden of proof with regard to the subject's land assessment.

The Property Tax Appeal Board finds the record contains three land comparables for consideration. They comparables range in size from 1.77 to 2.445 acres of land area and have land assessments ranging from \$98,074 to \$106,989 or from \$43,758 to \$60,446 per acre. The subject has a land assessment of \$106,989 or \$66,453 per acre, which falls above the range of the comparables on a per acre basis. The Board further finds the board of review's evidence did not address the land inequity claim raised by the appellants; disclose the land assessment methodology used to value land in the subject's area; nor explain the per acre disparity in land assessments from the subject's area. Based on this evidence, the Board finds a reduction in the subject's land assessment to \$97,318 is warranted.

With respect to the subject's improvement assessment, the Property Tax Appeal Board finds the record contains three assessment comparables for consideration. The comparables have varying degrees of similarity when compared to the subject in age, size, style and amenities. They have improvement assessments ranging from \$76,936 to \$133,565 or from \$51.70 to \$76.85 per square foot of living area. The subject property has

an improvement assessment of \$129,175 or \$69.23 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment as established by the board of review is correct and no reduction is warranted.

The appellants further argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellants have not overcome this burden.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). [T]he assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, . . . and assess the property at 33 1/3% of its fair cash value. (35 ILCS 200/9-155). The owner of property on January 1 in any year shall be liable for the taxes of that year, . . . (35 ILCS 200/9-175). The Property Tax Appeal Board finds the Property Tax Code requires assessment officials to assess real property at 33 1/3% of fair cash value as of January 1 of each year.

The Board finds this record contains sales information for three comparable sales with similar, but some varying physical characteristics when compared to the subject. They sold from April 2007 to August 2007 for prices ranging from \$525,000 to \$718,000 or from \$352.82 to \$388.38 per square foot of living area including land. The subject has a revised total assessment of \$226,493 after the reduction for an inequitable land assessment, which reflects an estimated market value of \$678,732 or \$363.74 per square foot of living area including land. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its revised assessment is supported and no further 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 M. Louie*

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.