



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

APPELLANT: Mike Randolph
DOCKET NO.: 07-05019.001-R-1
PARCEL NO.: 12-20-251-002

The parties of record before the Property Tax Appeal Board are Mike Randolph, the appellant, and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$1,700
IMPR.: \$48,300
TOTAL: \$50,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick exterior construction that contains 2,533 square feet of living area. The subject has an unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The dwelling was constructed in 1954.¹ The property is also improved with a 1,140 square foot pole barn and a 1,625 square foot patio. The property has a 1.7 acre parcel and is located in West Frankfort, Frankfort Township, Franklin County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted an equity analysis contained in a Uniform Residential Appraisal Report prepared by his brother, David Scott Randolph, an Illinois licensed appraiser. The report indicated that the appraiser works for River to River Appraisals located in West Frankfort, Illinois. The appraiser was not present at the hearing.

¹ The appellant testified the home was constructed in 1954.

The report described the subject as being built in 1962 with an actual effective age of 30 and in average condition for its age. To demonstrate assessment inequity the appraiser included information on six comparable properties. Based on the descriptions and photographs in the report, the comparables were improved with one story dwellings. The appraiser indicated the comparables had from 1,900 to 2,000 square feet of living area. Three comparables were described as ranging in age from 20 to 50 years old. The appraiser did not provide the ages for comparables #4, #5 and #6. The report contained some descriptive data for the comparables indicating that comparables #2 and #4 had basements, comparables #1 through #5 had garages, and comparables #1, #5 and #6 had an additional building. The report further indicated the comparables had values as reflected by their respective 2007 assessments ranging from \$85,000 to \$112,000. The report included adjustments for comparables #1 through #5 resulting in adjusted values for the properties ranging from \$85,000 to \$122,000. The appraiser concluded in his report that the subject had an indicated value of \$110,000.

The report also contained a cost approach to value wherein the appraiser estimated the subject property had a market value of \$157,200.

The appellant also submitted numerous photographs depicting other properties.

The appellant argued the value of the subject property was not fair and equitable with some of the other properties in the same vicinity. Based on this evidence the appellant requested the subject's assessment be reduced to \$36,666.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$50,000 was disclosed. The board of review submitted an analysis of the same six comparables as used by the appellant's appraiser. The board of review submitted copies of the property record cards for the respective properties. On a grid analysis the board of review listed the various features attributed to the subject and the comparables. The board of review indicated the comparables ranged in size from 1,726 to 2,500 square feet of living area. With the exception of comparables #2 and #5, the comparables were built from the 1960's to 1978. The board of review indicated that each comparable had central air conditioning and comparables #2 and #4 had basements. Five of the comparables were described as having a garage and comparables #1 and #3 also had detached garages. The board of review further noted comparable #1 was receiving a farmland assessment and comparable #6 has mine subsidence. The comparables have improvement assessments ranging from \$19,785 to \$33,660 or from \$10.50 to \$19.50 per square foot of living area. The subject has an improvement assessment of \$48,300 or \$19.07 per square foot of living area.

In a written statement prepared by the Chief County Assessment Officer, she indicated the board of review studied the

comparables and took into consideration the additional square footage, extra plumbing, the full basement, the acreage, location and 1,140 square foot pole barn and was of the opinion the subject's assessment was correct.

In its analysis the board of review indicated the subject has 2½ bathrooms. On the appeal form the appellant indicate the subject has 3 bathrooms and in the appellant's equity analysis the subject is indicated to have 2.5 bathrooms. The appellant testified the subject has two bathrooms.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment. The appellant contends a lack of uniformity 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 on this basis.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 692 N.E.2d 260, 229 Ill.Dec.487, (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. In this appeal the Board finds the appellant did not submit comparables that were particularly similar to the subject in age, size, construction and features to demonstrate assessment inequity. The appellant also failed to present the testimony of the preparer of the assessment equity analysis to explain the selection of the comparables and the adjustment process, which does appear to be inconsistent or in error with respect to comparable #1 and the lack of basement adjustments for comparables #3, #5 and #6. Furthermore, based on the property record cards submitted, the appellant's appraiser was incorrect in reporting the size of each comparable. The

Board also finds in comparing the "sales prices" of the comparables as reported on the appellant's equity analysis with the actual assessments of the same comparables as reported by the board of review, there were errors which undermines the appellant's analysis.

The Property Tax Appeal Board finds the board of review presented a better analysis of the comparables used by the appellant's appraiser. Using this analysis, the Board finds each of the comparables submitted by the appellant were inferior to the subject in that none had a fireplace as does the subject; comparables #1, #3, #5 and #6 were inferior to the subject in that they had no basements; and none of the comparables had a pole shed or large 1,625 square foot concrete patio as does the subject. Furthermore, the board of review explained that comparable #6 had mine subsidence making in further inferior to the subject. The subject's superior features support the conclusion that the dwelling should have a higher improvement assessment than many of the appellant's comparables. Nevertheless, the comparables had improvement assessments ranging from \$10.50 to \$19.50 per square foot of living area. The subject has an improvement assessment of \$19.07 per square foot of living area, which is within the range established by the comparables. After considering the different features of subject as opposed to the comparables, the Board finds the subject is equitably assessed.

The Board further finds the appellant's report does have a cost approach to value reflecting a market value of \$157,200. The Board finds the appellant's cost approach lends support to the subject's total assessment of \$50,000 reflecting a market value of approximately \$150,000.

In conclusion, the Board finds it was not shown that the appellant's comparables were sufficiently similar to the subject or had similar fair cash values to demonstrate that the subject property was being disproportionately assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property 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

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: August 20, 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.