



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

APPELLANT: Donald & Marian Perez
DOCKET NO.: 07-06259.001-R-1
PARCEL NO.: 08-08-18-386-020

The parties of record before the Property Tax Appeal Board are Donald & Marian Perez, the appellants, and the Clinton 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 Clinton County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$7,790
IMPR.: \$56,290
TOTAL: \$64,080**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an 11-year-old one-story dwelling of brick exterior construction containing 1,824 square feet of living area. The dwelling features a full, unfinished basement, central air conditioning, a fireplace, and an attached 999-square foot garage. The property is located in Carlyle, Carlyle Township, Clinton County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellants submitted information on four comparable properties along with a letter. The appellants pointed out the various percentage increases and decreases in the assessments of three of the comparables from 2006 to 2007 which ranged from -7% to +17% (comparable #1 was new construction and had no 2006 improvement assessment). While 2007 was a quadrennial reassessment year in Clinton County, the appellants did "not understand the increases and decreases on the comparables when there have been no changes." Lastly the appellants submitted a one-page property record card with no assessment data on it, but a notation "pick up house per Joe Novask offer of \$190,000 appraised for \$235,000" along with an unidentified document with a house plan of 2,046 square feet.

As shown in the grid analysis, the four comparables were located from 1 block to 2-miles from the subject property and were described as one-story brick dwellings that range in age from 1 to 13 years old. The comparable dwellings range in size from 1,837 to 2,210 square feet of living area. Features include full unfinished basements, central air conditioning, and garages ranging in size from 617 to 1,024 square feet of building area. Two of the comparables have a fireplace. The comparables have improvement assessments ranging from \$54,370 to \$56,670 or from \$25.51 to \$30.63 per square foot of living area. The subject's improvement assessment is \$59,560 or \$32.65 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$53,560 or \$29.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,350 was disclosed. The board of review presented a letter outlining the board's evidence along with attachments. As shown on a map, the board asserted that only appellants' comparables #1 and #2 were in close proximity to the subject. The board also argued against consideration of the appellants' comparables #1, #3, #4 and #5. The board contends that comparable #1 was incorrectly classified as a new 1 ½-story dwelling resulting in an incorrect market adjustment which has since been corrected for 2009.¹ As to comparable #2, the board contends the property is similar to the subject in dwelling size, but the subject has a large enclosed masonry porch resulting in a higher per-square-foot assessment. The board argued that comparables #4 and #5 were located in rural areas outside the City of Carlyle and were not appropriate comparables for the subject. Comparable #5 (the additional documentation submitted by appellants) was said by the board of review to differ from the subject by being on a golf course.

In support of the subject's assessment, the board of review presented a map and grid analysis of nine comparable properties said to be in the same neighborhood code assigned by the assessor as the subject. Comparables #6 through #14 consist of one-story brick dwellings that range in age from 2 to 12 years old. The dwellings range in size from 1,696 to 2,063 square feet of living area. Features include basements, one of which was a walkout style, central air conditioning, and garages ranging in size from 506 to 840 square feet of building area. Three comparables have a fireplace. These comparables have improvement assessments ranging from \$52,670 to \$64,150 or from \$29.52 to \$32.75 per square foot of living area. In discussing the comparables presented, the board of review recognized that six of the comparables were from 3 to 9 years newer than the subject dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The property record card for the comparable references a one-story dwelling.

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 a reduction in the subject's assessment is warranted.

The appellants contend unequal treatment in the subject's improvement assessment 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 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 appellants have met this burden.

The parties submitted a total of fourteen comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to appellants' comparable #5 due to the lack of data about the property including no dwelling size, design, age or any other details. The Board has given less weight to appellants' comparables #3 and #4 due to differences in location from the subject. The Board has also given less weight to board of review comparables #6, #10, #11, #12, and #13 due to location or age differences from the subject. The Board finds appellants' comparables #1 and #2 along with board of review comparables #7, #8, #9 and #14 were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$28.81 to \$31.13 per square foot of living area. The subject's improvement assessment of \$32.65 per square foot of living area is above the range established by the most similar comparables.

In its evidence, the board of review repeatedly noted that the subject dwelling has a 208 square foot enclosed masonry porch. On the grid analysis, the board of review represented this porch was assigned a cost of \$10,370 and no other property had a porch of this cost value. Comparable #14, which also featured a walkout basement, had a 235 square foot enclosed frame porch that added a cost of \$8,970 to its value, but this dwelling had an improvement assessment of only \$30.86 per square foot of living area compared to the subject's improvement assessment of \$32.65 per square foot of living area. Despite the board of review's arguments about the superior enclosed masonry porch enjoyed by the subject, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement 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.

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: October 22, 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.