



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

APPELLANT: James & Nancy Crosby
DOCKET NO.: 07-06445.001-F-1
PARCEL NO.: 11-015-004-50

The parties of record before the Property Tax Appeal Board are James & Nancy Crosby, the appellants; and the Schuyler 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 **Schuyler** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$109
Homesite:	\$1,804
Residence:	\$17,183
Outbuildings:	\$190
TOTAL:	\$19,286

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5.31-acre parcel improved with a one and one-half-story frame dwelling that is approximately 100 years old and which contains 1,549 square feet of living area. The subject is located in Rushville, Oakland Township, Schuyler County.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. The appellants did not contest the subject's farmland, farm buildings, or homesite assessments. In support of the improvement inequity argument, the appellants submitted photographs, property record cards and a grid analysis of five comparable properties located 1/8-mile to ten miles from the subject. The comparables were described as one-story, one and one-half-story, or two-story frame dwellings that are 29 or 80 years old and range in size from 2,154 to 3,190 square feet of living area. Four comparables have central air conditioning,

three have garages that contain from 240 to 1,680 square feet of building area and two have unfinished basements. One comparable has porches and one has a gazebo, a cabin and a deck. These properties have improvement assessments ranging from \$9,308 to \$20,883 or from \$3.68 to \$8.70 per square foot of living area. The appellants contend the subject dwelling contains 1,375 square feet of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$7,532 or \$5.47 per square foot of living area, based on 1,375 square feet of living area.

During the hearing, the appellants disputed the subject's living area, specifically regarding the subject's finished attic, which the appellants claim has only six feet of headroom.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$19,286 was disclosed. In support of the subject's assessment the board of review submitted property record cards and a grid analysis of six comparable properties located 1.75 mile to 8 miles from the subject. The comparables consist of rural parcels improved with one-story or one and one-half-story frame or frame and log dwellings that were described as "old", with one comparable having a 1980's addition. The comparables range in size from 1,258 to 1,968 square feet of living area and have full or partial unfinished basements. Four comparables have central air conditioning, four have garages that contain from 160 to 960 square feet of building area and one comparable has a fireplace. The comparables also feature various porches, patios and decks. These properties have improvement assessments ranging from \$14,150 to \$21,624 or from \$10.99 to \$16.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review's representative testified that 2007 began a new general assessment period and that the subject's living area was re-measured and determined to contain 1,549 square feet of living area. This includes 927 square feet on the ground floor, 0.55% of that figure, or 510 square feet for the second level and 112 square feet for an addition. The representative testified the Illinois Real Property Appraisal Manual, published by the Illinois Department of Revenue, was used to compute the subject's cost approach. Based on the 2007 re-measurement, the board of review contends the subject has an improvement assessment of \$11.09 per square foot of living area. The representative also testified the board of review submitted a mix of older and rehabilitated houses whose assessments bracket that of the subject.

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 that a reduction in the subject's assessment is not warranted.

The appellants' argument was 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 appellants have not met this burden.

The Board initially finds the parties disputed the subject's living area. The board of review's representative testified the subject was re-measured in 2007 and determined to contain 1,549 square feet of living area. The appellants submitted no credible evidence to refute this figure. Therefore, the Property Tax Appeal Board finds the subject contains 1,549 square feet of living area.

The Board finds the parties submitted a total of eleven comparables in support of their respective arguments. The Board gave less weight to all of the appellants' comparables because each was considerably larger than the subject in living area. The Board also gave less weight to the board of review's comparables 3, 4, 5 and 6 because they also differed significantly in living area when compared to the subject. The Board finds the board of review's comparables 1 and 2 were similar to the subject in terms of design, age, size and features and had improvement assessments of \$13.47 and \$16.01 per square foot of living area. The subject's improvement assessment of \$11.09 per square foot of living area, based on 1,549 square feet, falls below the two most similar comparables in this record.

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 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.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds the subject's assessment as determined by the board is correct and no 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. Lerski

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.