



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

APPELLANT: Allen & Denise Pressor  
DOCKET NO.: 08-00011.001-R-1  
PARCEL NO.: 07-0-0186-002-00

The parties of record before the Property Tax Appeal Board are Allen & Denise Pressor, the appellants, by attorney Andrew W. Staff, of Staff & Staff in Quincy; and the Adams 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 Adams County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,440  
**IMPR.:** \$44,000  
**TOTAL:** \$52,440

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5.02-acre improved parcel located in Mendon, Mendon Township, Adams County.

Through their attorney, the appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment as the basis of the appeal. The appellants did not contest the subject's improvement assessment. In support of the land inequity contention, the appellants submitted a grid analysis of four comparable properties located 0.20 to 0.75 mile from the subject. The comparables consist of 4.55-acre or 5.0-acre parcels that have land assessments of \$2,100. The subject has a land assessment of \$8,440. Based on this evidence the appellants requested the subject's land assessment be reduced to \$2,100.

During the hearing, the appellant acknowledged two of the board of review's comparables were located near the subject, but claimed four of the board's comparables were in a different

neighborhood and had access to better services not enjoyed by the subject. The appellants submitted no credible market evidence to demonstrate how these purported services, or the lack of them, impact the subject's land value and its corresponding assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$52,440 was disclosed. In support of the subject's land assessment the board of review submitted property record cards and a grid analysis of 6 land comparables located adjacent to the subject to 2.75 miles from the subject. The comparables contain from 5.00 to 7.00 acres and have land assessments ranging from \$8,230 to \$11,800 or from \$1,646 to \$1,688 per acre. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review called Chief County Assessment Officer Georgene Zimmerman as a witness. Zimmerman testified the appellants' comparables 1 and 2 were located near an interstate highway and are less comparable to the subject in location than the board of review's comparables 1 and 2, which are located adjacent to or very near 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 finds the parties submitted a total of ten land comparables in support of their respective arguments. All the comparables were similar to the subject in land area and were located from adjacent to the subject to 2.75 miles distant and had land assessments ranging from \$420 per acre to \$1,688 per acre. The subject's land assessment of \$1,681 per acre of land area falls within this range and is just below the two comparables at the upper end of the range that are most proximate to the subject's location and nearly identical to it in size, the board of review comparables 1 and 2. Therefore, the Board finds the evidence in this record supports the subject's assessment.

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 inequity by clear and convincing evidence and the subject's assessment as determined by the board of review 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.