



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

APPELLANT: Joseph Rabe
DOCKET NO.: 08-00036.001-F-2
PARCEL NO.: 07-0-0280-002-00

The parties of record before the Property Tax Appeal Board are Joseph Rabe, the appellant, by attorney Gerald L. Timmerwilke, of Blickhan Timmerwilke Woodworth & Larson 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:

F/Land:	\$770
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$226,030
TOTAL:	\$226,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an agricultural parcel improved with a swine finishing building of wood, metal and concrete construction that was built in 2007 and contains 37,560 square feet of building area. The subject is located in Mendon, Mendon Township, Adams County.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. The appellant did not contest the subject's farmland assessment. In support of the improvement inequity argument, the appellant submitted a letter regarding location considerations for swine finishing facilities prepared by a licensed general real estate appraiser, property record cards and other supporting data and a grid analysis of eight comparable properties. The comparables were described as swine finisher buildings of wood, metal and

concrete construction that range in age from 1.5 to 11 years and range in size from 15,860 to 161,110 square feet of building area. The comparables are located 4 to 108 miles from the subject and have improvement assessments ranging from \$42,960 to \$85,523 or from \$2.50 to \$4.29 per square feet of building area. The subject has an improvement assessment of \$226,030 or \$6.02 per square foot of building area. The appraiser's letter stated that he had found no evidence from the market that swine facilities have suffered value obsolescence because of proximity to towns or rural subdivisions. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$114,450 or \$3.05 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$226,800 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. The comparables were described as swine buildings of wood, metal and concrete construction that were built between 1995 and 2007 and range in size from 5,150 to 37,873 per square feet of building area. The comparables are located 2.66 to 9.49 miles from the subject and had improvement assessments ranging from \$50,000 to \$320,000 or from \$5.92 to \$10.82 per square feet of building 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 that a reduction in the subject's assessment is not warranted.

The appellant's 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 appellant has not met this burden.

The Board finds the parties submitted a total of 14 comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #6, #7 and #8 because they were located over 100 miles from the subject in other counties. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2nd Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. The court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue

of whether the assessment officials within the particular county where the property is located correctly assessed the property. The Board also gave less weight to the appellant's comparables #3 and #5 and the board of review's comparables #3, #4, #5 and #6 because these properties differed significantly in size when compared to the subject. The Board finds the remaining comparables were similar to the subject in construction, size, age and location and had improvement assessments ranging from \$2.50 to \$8.77 per square foot of building area. The subject's improvement assessment of \$6.02 per square foot of building area falls within this range. The Board further finds the board of review's comparable #1, nearly identical in size when compared to the subject, has an improvement assessment of \$8.45 per square foot of building area and well 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 appellant has failed to prove assessment 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. 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: January 21, 2011

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.