



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

APPELLANT: James & Roberta Satterlee
DOCKET NO.: 08-00762.001-R-1
PARCEL NO.: 21-12-04-400-006

The parties of record before the Property Tax Appeal Board are James & Roberta Satterlee, the appellants; and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$4,525
IMPR: \$99,309
TOTAL: \$103,834**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling built in 1996. The subject contains 3,305 square feet of living area with a full unfinished basement. Features include central air-conditioning, a fireplace and a detached garage containing 576 square feet of building area.

The appellants appeared before the Property Tax Appeal Board claiming various contention of law issues regarding the subject's assessment as the basis of the appeal. The appellants argued that the yearly percentage increase in the subject assessment was inconsistent with a declining market since 2006. The appellants also argued that "farmette" property in Lee County increased at an inconstant rate ranging from .08% to 16.80%.¹ The appellants further argued that 2008 "farmette" reassessments were inconsistent with actual sale values. In support of this argument, the appellants relied upon four sales.² The four

¹ "Farmette" property was described as small farm estates less than 7 to 8 acres which may contain horse or cattle.

² Four other sales were asked by the appellants to be disregarded in this appeal.

"farmette" properties sold from March 2007 to October 2008 for prices ranging from \$240,000 to \$335,000 with 2008 assessments ranging from \$56,014 to \$93,891. Detailed information regarding the characteristics of each property was not provided. The appellants finally argued that the market for areas surrounding the subject property have declined in value from 2006 to 2007. Three areas were depicted, the City of Lee, the City of Shabbona and the County of Lee with at least 2-acres. It was argued that the market for the City of Lee declined 38%, the City of Shabbona declined 31.6% and the County of Lee declined 25.85%. Based on these arguments, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$103,834 was disclosed. In support of the subject's assessment, Wendy Ryerson, Clerk of the Lee County Board of Review, testified that 2007 was the beginning of the new reassessment cycle in Lee County. Ryerson testified that "farmette" properties are typically considered a farm estate with less than 7 to 8 acres and containing a few horses or cattle. Ryerson further testified that the subject has a farmland assessment of \$280, a Homesite assessment of \$4,245, an improvement assessment of \$98,876, and an outbuilding assessment of \$433. Ryerson testified that in 2008 farmland values were changed based on a bulletin from the Illinois Department of Revenue. Ryerson testified that the subject's assessment is bracketed by other sales as shown on Exhibit "B." The seven comparables had varying degrees of similarity to the subject and sold from March 2007 to January 2009 for prices ranging from \$240,000 to \$370,000 or from \$91.83 to \$183.53 per square foot of living area, including land, outbuildings, home site and farmland. The subject's assessment reflects a market value of \$315,413 or \$95.44 per square foot of living area, including land, outbuildings, home site and farmland using Lee County's average three-year median level of assessments for 2008 of 32.92% as determined by the Illinois Department of Revenue. The board of review also included a spreadsheet of 2006 home sales in Lee County for properties less than two acres; 2008 homes sales for lots greater than 2 acres, 3 sale comparables submitted by the assessor, nine sale listings and photographs. Based on this evidence, the board of review requested the subject assessment be confirmed.

In rebuttal the appellants questioned the various data submitted by the board of review and argued that it supported their position that the percentage of increases were inconsistent and that a market decline in real estate values occurred from 2006 to 2008. The appellants further argued that the factual data as submitted by the board of review was incorrect and/or incomplete.

After hearing the arguments 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' made various legal

arguments regarding percentage of increase and inconsistent assessment practices by the Lee County Assessor. 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.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, location, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the examples submitted by the appellants are a small sample of sales occurring in Lee County and do not adequately prove that the subject's assessment is unjust, incorrect or otherwise not indicative of the subject's fair market value.

In addition, the appellants alluded to the fact that the subject's assessment was not indicative of its market value based on a declining real estate market. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis. The Board finds the manifest weight of the evidence depicts the subject is properly assessed.

The Board finds the appellants made various legal arguments, however, the appellant's failed to include detailed information to support their claim from which an educated analysis could be performed.

The appellants' evidence implies in part, that the subject property is inequitably assessed based on a statistical analyses. The Property Tax Appeal Board gave this evidence and argument little weight. The appellants attempted to demonstrate the subject's assessment was inequitable because of the percentage increase in its assessment from 2002 to 2008. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. There was no credible evidence showing the assessments for the individual properties are indicative that the subject's assessment is inequitable or overvalued. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed or overvalued. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists when compared to fair cash value. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

In addition, the appellants' argued overvaluation as a basis of the appeal, however, the Board finds the appellants failed to submit detailed information regarding each sale, such as the arms-length nature of each transaction and a detailed description of each individual sale, including the improvements, farmland and other property characteristics. Ryerson testified that the subject is a "farmette" property which includes property generally less than 7 acres, farmland, outbuildings, a home site and an improvement in its assessment. The Board finds the appellants' small sample size is not representative of all sales

of "farmette" type property in Lee County. Further, the Board finds the appellants have failed to prove with substantive documentary evidence that all "farmette" property in Lee County has declined in market value. The comparables submitted by the appellants lack detailed information from which a paired sales analysis can be performed. The Board placed little weight on the market sales analysis spreadsheet presented by the appellants. Little or no evidence was provided to show how the sales comparable to the subject property. In addition, at hearing many of the sales were removed from consideration for various errors or because they did not otherwise support the appellants' arguments. For this reason, the Board finds the evidence lacks credibility.

The Board finds the best evidence in this record of the subject's fair market value is the sale comparables submitted by the board of review. The Board finds the board of review's comparables were generally similar to the subject in most respects. These comparables sold from March 2007 to January 2009 for prices ranging from \$240,000 to \$370,000 or from \$91.83 to \$183.53 per square foot of living area, including land, outbuildings, home site and farmland. The subject's assessment reflects a market value of \$315,413 or \$95.44 per square foot of living area, including land, outbuildings, home site and farmland, which is within the range established in this record for "farmette" type properties located in Lee County.

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 geographic area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist based on the evidence submitted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellants' overvaluation argument, the Board finds the appellants failed to prove by a preponderance of the evidence the subject's assessment was incorrect. The manifest weight of the evidence in this record depicts the subject is equitably assessed and supports its estimated market value.

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

J. R.

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: April 19, 2013

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.