



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

APPELLANT: Richard Daily  
DOCKET NO.: 08-01538.001-R-1  
PARCEL NO.: 09-08-26-203-042

The parties of record before the Property Tax Appeal Board are Richard Daily, the appellant, and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$6,040  
IMPR.: \$38,670  
TOTAL: \$44,710**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 20-year-old, one-story single-family dwelling of frame construction containing 1,288 square feet of living area. Features include a partial concrete slab foundation, a partial crawl-space foundation, and a partial basement. The home also has central air conditioning and an attached two-car garage of 672 square feet of building area. The property is located in Canton, Canton Township, Fulton County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties located from two blocks to ¼-mile from the subject and described as one-story frame dwellings that range in age from 33 to 38 years old. The comparable dwellings range in size from 1,152 to 1,300 square feet of living area. Two of the comparables have full unfinished basements and two of the comparables have crawl-space foundations. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 480 to 672 square feet of building area. The comparables have improvement assessments ranging from \$30,220 to \$32,250 or from \$24.71 to \$26.64 per square foot of living area. The subject's improvement assessment is \$38,670 or \$30.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,480 or \$24.44 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 \$44,710 was disclosed. The board of review presented a letter discussing the evidence and two grid analyses.

In the letter, the board of review noted that the appellant's four chosen comparables were all 13 to 18 years older than the subject dwelling and two comparables have no basement, unlike the subject. The board of review further acknowledged the appellant's comparables all have fireplaces not enjoyed by the subject and also acknowledged that the comparables were similar in size to the subject dwelling.

In support of the subject's assessment, the board of review presented a grid analysis of three comparable properties identified as Exhibit A. Based on their street addresses, the comparables are located in close proximity to the subject and are described as one-story frame dwellings that range in age from 14 to 20 years old. The dwellings range in size from 1,120 to 1,386 square feet of living area. Each comparable has a crawl-space or concrete slab foundation, central air conditioning, and a garage ranging in size from 520 to 840 square feet of building area. These properties have improvement assessments ranging from \$32,690 to \$38,600 or from \$27.85 to \$29.19 per square foot of living area. While the subject has a slightly higher improvement assessment on a per-square-foot basis, the board of review contends the subject's assessment is justified given its partial basement which is not enjoyed by the board of review's comparables.

Next, the board of review noted that the subject's total assessment reflects a market value of approximately \$134,130 or \$104.27 per square foot of living area including land. In support of the subject's estimated market value, the board of review presented two sales in Exhibit B. One comparable is across the street from the subject and one is about 1-mile east at the edge of town. Both comparables are one-story frame dwellings that are 16 and 27 years old, respectively. They contain 1,362 and 1,296 square feet of living area, respectively, and have no basements. Features of these homes include central air conditioning and a garage of 576 and 480 square feet of building area, respectively. One comparable also has a fireplace. These properties sold in July 2007 for \$132,500 and \$132,900 or \$97.28 and \$102.55 per square foot of living area including land.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends 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 appellant has not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables due to their greater age than the subject dwelling. The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age, despite their lack of basement foundations. 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 \$27.85 to \$29.19 per square foot of living area. The subject's improvement assessment of \$30.02 per square foot of living area is above the range established by the most similar comparables, but is also justified given the subject's partial basement foundation. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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. 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: April 22, 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.