



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

APPELLANT: Brian Blough
DOCKET NO.: 08-02317.001-R-1
PARCEL NO.: 23-20.0-252-003

The parties of record before the Property Tax Appeal Board are Brian Blough, the appellant; and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Sangamon County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$17,316
IMPR: \$94,774
TOTAL: \$112,090**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story masonry and frame dwelling containing 3,259 square feet of living area that was built in 1997. Features include a full unfinished basement, central air conditioning, a fireplace, a wood deck, a concrete patio and a 781 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted photographs, property record cards and an equity analysis detailing four suggested comparables. The appellant testified the comparables are located $\frac{1}{4}$ of a mile to one mile from the subject in an adjacent subdivision. The comparables consist of two-story masonry and frame dwellings that were built from 1988 to 2003. The comparables have full or partial basements, central air conditioning, one or three fireplaces, and attached garages ranging in size from 528 to 938 square feet. Comparables 2 and 4 have in-ground swimming pools. Other ancillary amenities include screened porches, patois and decks. The dwellings range in size from 2,568 to 2,977 square feet of living area. They have

equalized improvement assessments¹ ranging from \$69,570 to \$91,121 or from \$23.65 to \$30.70 per square foot of living area. The subject property has an improvement assessment of \$107,817 or \$33.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$70,000 or \$21.48 per square foot of living area.

The comparables have lots that range in size from 11,475 to 16,589 square feet of land and have final equalized land assessments ranging from \$10,232 to \$15,745 or from \$.76 to \$.95 per square foot of land area. The subject property contains 23,205 square feet of land area and has a land assessment of \$17,316 or \$.75 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$15,900 or \$.69 per square foot of land area.

During the hearing, the appellant argued that for the 2008 assessment year, the township assessor changed the subject's quality grade from "A" to "B", which resulted in a substantial increase in the subject's improvement assessment. The appellant argued the subject dwelling is of average quality construction and should have a quality grade similar to the comparables of "B" or "C".

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$125,133 was disclosed. In support of the subject's assessment, the board of review utilized the same comparables that were submitted by the appellant. However in its analysis, the board of review used only the subject's and comparables' ground floor living area. The analysis indicates the dwellings contain from 1,564 to 2,439 square feet of ground floor living area and have total equalized assessments ranging from \$79,802 to \$104,313 or from \$42.77 to \$58.14 per square foot of ground floor living area including land. The board of review indicated the subject property has 2,202 square feet of ground floor living area with a total equalized assessment of \$125,133 or \$56.83 per square foot of ground floor living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under questioning, the board of review's representative testified only the amount of ground floor living area for the subject and comparables were analyzed because that is the assessment methodology used by the township assessor to calculate assessments. With respect to quality grade, the board's representative testified the township assessor uses "PAM's" assessment software in calculating assessed values. The board of review acknowledged changing a quality construction grade will

¹ The appellant filed this appeal prior to application of the Rochester Township equalization factor of 1.0175% for assessment year 2008. The board of review supplied the final equalized assessments for the subject and appellant's comparables.

result in a value adjustment. However, the board's representative could not attest as to the value or value difference associated with each different quality grade.

After hearing the testimony 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 improvement assessment is warranted.

As an initial matter, the Board finds the appellant argued the subject dwelling's quality grade was changed by the township assessor in 2008 from "A" to "B", which resulted in a substantial increase in the subject's improvement assessment. The appellant argued the subject dwelling is of average quality construction and should have a quality grade similar to the comparables of "B" or "C". The Board finds this argument does not establish that the subject property was not uniformly assessed nor do the comparables show that the subject's quality grade is incorrect. However, the Board finds a quality grade for any given dwelling should be established based on the original built-in quality of construction. A dwelling will always retain its initial quality grade of construction. Any subsequent changes to a dwelling's condition may alter its CDU (condition, desirability and utility) grade using the cost approach to value under the mass appraisal system. Thus, the Board finds the township assessor should not have changed the subject's quality grade during the 2008 assessment year since the subject was built in 1997.

The main thrust of the appellant's appeal 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 overcome this burden of proof with respect to the subject's improvement assessment.

Each of the parties submitted an assessment analysis describing the subject and the same four comparables for the Board's consideration. The Board finds both parties' assessment analyses' support a reduction in the subject's assessment.

The appellant's assessment analysis used the subject's and comparables' total amount of above grade living area as depicted on their property record cards. The Board gave less weight to comparable 3 due to its smaller dwelling size when compared to the subject. The Board finds the three remaining comparables are more similar when compared to the subject in location, style, size, age and features. They have final equalized improvement assessments ranging from \$69,570 to \$91,121 or from \$23.65 to \$30.61 per square foot of living area. The subject property has

a final equalized improvement assessment of \$107,817 or \$33.08 per square foot of living area, which falls above the range established by the most similar comparable properties contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's improvement assessment is warranted.

The board of review's assessment analysis used the subject's and comparables' amount of ground floor living area and their total assessment amounts, including land. The Board gave less weight to comparables 1, 3 and 4 due to their smaller amounts of ground floor living area when compared to the subject. The Board finds the remaining comparable is most similar when compared to the subject in location, style, ground floor living area, age and features. It has a final equalized total assessment of \$104,313 or \$42.77 per square foot of ground floor living area including land. The subject property has a final equalized total assessment of \$125,133 or \$52.24 per square foot of ground floor living area including land, which is higher than the most similar comparable using the amount of ground floor living area. After considering adjustments to the comparable for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

With respect to the subject land assessment, the appellant provided land assessment information on four land comparables located in close proximity to the subject. All the comparables has less land area than the subject. Their lots range in size from 11,475 to 16,589 square feet of land area. The comparables have final equalized land assessments ranging from \$10,232 to \$15,745 or from \$.76 to \$.95 per square foot of land area. The subject property contains 23,205 square feet of land area and has a land assessment of \$17,316 or \$.75 per square foot of land area, which falls below the range established by the most similar comparable properties contained in this record on a per square foot basis. Therefore, no reduction in the subject's land assessment is warranted.

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 land comparables presented by the appellant disclosed that properties located in the same general 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. Therefore, no reduction in the subject's land assessment 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 P. 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: February 18, 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.