



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

APPELLANT: Patrick & Teresa Sharp
DOCKET NO.: 08-02421.001-R-1
PARCEL NO.: 03-32-251-008

The parties of record before the Property Tax Appeal Board are Patrick & Teresa Sharp, the appellants; and the Boone 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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$38,333
IMPR.: \$229,398
TOTAL: \$267,731

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2.51-acre parcel improved with a two year-old, two-story style brick dwelling that contains 5,103 square foot of living area. Features of the home include central air conditioning, two a fireplace, a three-car garage, a full unfinished basement and an in-ground swimming pool. The subject is located in Caledonia, Caledonia Township, Boone County.

The appellants submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of their inequity argument, the appellants submitted a grid analysis of three comparable properties located within ½ mile of the subject in the subject's subdivision. The comparable homes consist of two-story style brick or brick and frame dwellings that are three or seven years old and were reported to range in size from 4,496 to 5,065 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, 3.0-car, 3.5-car or 6.0-car garages and basements that were reported to contain 1,600 to 2,435 square feet of finished area. All three

comparables have various decks, porches and patios and one has a swimming pool. The appellants indicated these properties have improvement assessments ranging from \$214,282 to \$256,220 or from \$43.58 to \$51.03 per square foot of living area.¹ The subject has an improvement assessment of \$229,398 or \$44.95 per square foot of living area.² Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$178,333 or \$40.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$267,731 was disclosed. In support of the subject's improvement assessment, the board of review submitted a letter, property record cards for the subject, the appellants' comparables and six additional comparables and grid analyses of the appellants' comparables, as well as the six comparables the board of review submitted in support of the subject's assessment. All the comparables are located in the subject's Aberdeen Knoll subdivision.

The subject's property record card includes a detailed floor plan drawing of the subject dwelling that indicates the home contains 5,103 square feet of living area. The board of review's comparables consist of two-story style brick or frame dwellings that were built between 2003 and 2006 and range in size from 3,479 to 6,971 square feet of living area. Features of the comparables include central air conditioning, one to three fireplaces, garages that contain from 506 to 1,512 square feet of building area and full or partial basements, four of which have finished areas ranging from 1,000 to 2,490 square feet. These properties have improvement assessments ranging from \$139,443 to \$329,759 or from \$34.49 to \$78.02 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

¹ The board of review's evidence indicated the appellants used incorrect living areas and 2007 assessments for their comparables. The correct 2008 improvement assessments for the appellants' comparables range from \$221,781 to \$267,393 or from \$44.95 to \$50.59 per square foot of living area, based on their corrected living areas of 4,934 to 5,285 square feet of living area.

² The appellants submitted no evidence to support their living area claim for the subject. The subject's property record card, submitted by the board of review, indicated the subject contains 5,103 square feet.

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 nine comparables in support of their respective arguments. The Board gave less weight in its analysis to the board of review's comparables #2, #3 and #4 because they differed significantly in living area when compared to the subject. The Board finds the appellants' three comparables and the board of review's comparables #1, #5 and #6 were similar to the subject in terms of design, age, size, location and most features and had improvement assessments ranging from \$34.49 to \$57.05 per square foot of living area. The subject's improvement assessment of \$44.95 per square foot of living area falls within this range. The Board further finds the subject's improvement assessment falls within the range of the appellants' own comparables, once their correct living areas and 2008 improvements assessments were established. Therefore, the Board finds the evidence in the 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 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. 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.