



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

APPELLANT: Jeffrey Grover
DOCKET NO.: 08-03792.001-F-1
PARCEL NO.: 04-15-200-013

The parties of record before the Property Tax Appeal Board are Jeffrey Grover, the appellant; 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:

F/Land:	\$498
Homesite:	\$20,365
Residence:	\$64,520
Outbuildings:	\$0
TOTAL:	\$85,383

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 7.58-acre parcel comprised of 5.07 acres of farmland and a 2.51-acre homesite. The parcel is improved with an eleven year-old, two-story frame dwelling that contains 2,646 square feet of living area. Features of the home include central air conditioning, a fireplace, a 768 square foot garage and a partial unfinished basement. The subject is located in Capron, Boone Township, Boone County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. At the hearing, the appellant withdrew his initial complaint regarding the subject's homesite assessment. Further, the appellant did not contest the subject's farmland assessment. In support of the improvement inequity argument, the appellant submitted a grid analysis of three comparable properties located ½-mile to 4 miles from the subject. The comparables were described as two-story frame dwellings that range in size from

2,500 to 4,500 square feet of living area. Two comparables were reported to be 10 or 50 years old, while the age of the third comparable was "unknown". The comparables have central air conditioning, full basements, one of which is finished, and garages described as containing 576 or 720 square feet of building area, with one comparable having "4 buildings." Two comparables have a fireplace. The appellant reported the comparables have improvement assessments ranging from \$46,558 to \$80,650 or from \$17.92 to \$21.31 per square foot of living area. The appellant contends the subject dwelling contains 2,300 square feet of living area, but submitted no evidence to support this claim. Nevertheless, based on a living area of 2,300 square feet, the subject has an improvement assessment of \$64,520 or \$28.05 per square foot. The appellant's evidence also included a very limited reference to a fourth comparable property located at 15739 Capron Road that was not detailed on his grid, nor was any descriptive information provided for this comparable. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$54,249 or \$23.59 per square foot of living area, using a living area of 2,300 square feet.

During the hearing, the appellant claimed he requested the board of review to re-measure the subject dwelling's living area, but board personnel did not show up.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$85,383 was disclosed. In support of the subject's assessment, the board of review submitted a letter, photographs, property record cards and a grid analysis of the subject and four comparable properties located within two miles of the subject. The comparables consist of two-story, part one-story and part two-story, or part one-story and part one and one-half-story frame dwellings that were built between 1977 and 2002. One comparable was reported to have been remodeled in 1994. The comparables range in size from 1,981 to 3,074 square feet of living area. Three comparables have full or partial unfinished basements, a fireplace, and central air conditioning, while all four comparables have garages that contain from 700 to 884 square feet of building area. These properties have improvement assessments ranging from \$52,531 to \$76,369 or from \$20.21 to \$29.10 per square foot of living area. The subject's property record card submitted by the board of review includes a floor plan drawing that depicts the subject as containing 2,646 square feet of living area. Using this dwelling size, the subject's improvement assessment is \$24.38 per square foot. The board of review also submitted a corrected grid of the appellant's comparables, including the fourth comparable for which the appellant supplied no descriptive data. The appellant's comparables were described on the board of review's grid as ranging in size from 1,484 to 3,110 square feet of living area, with improvement assessments ranging from \$45,192 to \$83,231 or from \$16.67 to \$34.00 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 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 first finds the parties disputed the subject dwelling's living area. The appellant contends the subject contains 2,300 square feet of living area, but submitted no blueprints, floor plan drawing, appraisal, or any other evidentiary support for this assertion. Conversely, the board of review submitted the subject's property record card, which includes a floor plan with measurements depicting the subject dwelling as containing 2,646 square feet of living area. The Board finds the best evidence in this record of the subject's living area is the property record card submitted by the board of review. Therefore, the Board finds the subject contains 2,646 square feet of living area.

The Board next finds the parties submitted eight comparables in support of their respective arguments. The appellant submitted virtually no descriptive evidence regarding his comparable #4, but the board of review's evidence supplied the missing data. The Board finds the board of review also corrected numerous errors in the appellant's description of his other comparables. The Board gave less weight to the appellant's comparables #1 and #3 because, although they were remodeled in 2000 and 2002, their basic structures were built in 1900, long before the subject's 1997 construction. The Board also gave less weight to the appellant's comparable #4 because it was significantly smaller in living area when compared to the subject. The Board further gave less weight to the board of review's comparable #3 because its crawlspace foundation differed from the subject's partial basement. The Board finds the remaining comparables were similar to the subject in design, age, size and most features and had improvement assessments ranging from \$57,645 to \$83,231 or from \$24.84 to \$34.00 per square foot of living area. The subject's improvement assessment of \$64,520 or \$24.38 per square foot of living area falls below this range. 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 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.

Donald 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 20, 2012

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.