



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

APPELLANT: Mark E. Hanna
DOCKET NO.: 08-04389.001-R-1
PARCEL NO.: 23-17.0-402-049

The parties of record before the Property Tax Appeal Board are Mark E. Hanna, the appellant, and the Sangamon 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 **Sangamon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$22,426
IMPR: \$102,840
TOTAL: \$125,266

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 22,771 square feet is improved with a one-story single-family dwelling of frame and masonry construction containing 2,798 square feet of living area. The dwelling is about 2 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a garage of 838 square feet of building area. The property is located in Rochester, Rochester Township, Sangamon County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a brief and a grid analysis along with color photographs and realtor property characteristic sheets. The appellant also reported that the subject property was purchased in July 2007 for \$385,000.

The evidence submitted further revealed that the appellant did not file a complaint with the board of review, but filed an

appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.¹

The four equity comparables were described as located in either the 1st edition or 3rd edition of Park Forest Place subdivision. The parcels ranged in size from 14,517 to 22,867 square feet of land area and had land assessments ranging from \$16,204 to \$23,496 or from \$0.95 to \$1.12 per square foot of land area. The subject has an equalized land assessment of \$22,426 or \$0.98 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$22,038 or \$0.97 per square foot of land area.

Each of these parcels was improved with a one-story frame and masonry dwelling that was 2 or 3 years old. The dwellings range in size from 2,375 to 3,593 square feet of living area. Features include full basements, one of which was a walkout-style finished basement. Each dwelling has central air conditioning, one or two fireplaces, and a 2.5-car or 3-car garage. The comparables have improvement assessments ranging from \$66,388 to \$90,006 or from \$21.63 to \$37.90 per square foot of living area. The subject's equalized improvement assessment is \$102,840 or \$36.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$82,812 or \$29.60 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for each of the four comparables. The sales occurred between July 2007 and October 2008 for prices ranging from \$278,000 to \$355,000 or from \$79.32 to \$132.66 per square foot of living area including land.

In the brief, the appellant analyzed the recent sale prices of the comparables in relation to their assessed values and concluded that comparables #3 and #4 were assessed consistently with their recent sale prices, but comparables #1 and #2 were respectively assessed less than and more than their recent sale prices. Based on this analysis, the appellant argued the average per-square-foot sale price of the comparables would result in an estimated fair market value for the subject of \$314,551. Based on this evidence, the appellant requested a total assessment reduction to \$104,850.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$125,266 was disclosed. The subject's assessment reflects an estimated market value of \$380,055 or \$135.83 per square foot of living area, land included, using the 2008 three-year median level of assessments for Sangamon County of 32.96%.

¹ See Notice dated April 17, 2009 which increased the subject's assessment from \$123,100 to \$125,266 based upon application of the township multiplier of 1.0176.

In response to the appellant's data, the board of review noted that appellant purchased the subject property in July 2007 for \$385,000 (copy of deed attached with Illinois Real Estate Transfer Tax Stamp affixed). Moreover, the board of review contended that the subject's per-square-foot improvement assessment is within the range of the appellant's own comparables. Based on this argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, the appellant contends the board of review failed to analyze the appellant's comparables in the neighborhood that are similar to the subject. Furthermore, appellant notes the recent purchase price of the subject property was already presented by the appellant in his submission.

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.

As set forth by the appellant, the Board finds the appellant's sales ratio analysis to be flawed. The courts have held that in determining whether to use township or county sales ratio analysis consideration of practicality dictate use of the county ratio. People ex rel. Kohorst v. Gulf, Mobile & Ohio R.R. Co., 22 Ill. 2d 104, 174 N.E.2d 182 (1961). The courts have held that "even if the studies show a disparity in the levels of assessment of residential property within the same township, we cannot find that the evidence shows that a township level of assessment, rather than a countywide level, is the proper one. In re App. of County Treasurer (Twin Manors), 175 Ill. App. 3d 562 (1st Dist. 1988). Thus, a review of case law indicates that the courts look at the "assessment level for the county as a whole" rather than a single township or selective sales in a given market area, as the appellant did in this instant appeal.

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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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, locational, 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 comparables submitted by the appellant sold for prices ranging from \$278,000 to \$355,000 and have improvement assessments ranging from \$21.63 to \$37.90 per square foot of living area. The subject property sold in July 2007 or within 15 months of these comparables for \$385,000 or from \$30,000 to \$107,000 more than the appellant's comparables. The subject property has an improvement assessment \$36.75 per square foot of living area, within the range of the appellant's similar assessment comparables. The Board finds the subject's per square foot improvement assessment is well justified giving consideration to the credible market evidence contained in this record.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment for overvaluation.

The appellant submitted four comparable sales for the Board's consideration. The Board has given less weight to appellant's comparable #3 which is significantly larger than the subject dwelling. The remaining three comparables sold between July 2007 and October 2008 for prices ranging from \$278,000 to \$355,000 or from \$110.54 to \$132.66 per square foot of living area including land. The subject has an estimated market value based on its assessment of \$380,055 or \$135.83 per square foot of living area, land included, using the 2008 three-year median level of assessments for Sangamon County of 32.96%, which on a per-square-foot basis is slightly higher than the three most similar sales

comparables on this record. However, the subject property was purchased in July 2007 for \$385,000 or \$30,000 more than the highest sale price of the three most similar comparables. Therefore, based on the credible market evidence in this record, the subject's slightly higher per-square-foot estimated market value appears justified by its higher fair cash value. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established 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: May 20, 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.