



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

APPELLANT: Frank Readnour
DOCKET NO.: 08-06652.001-R-1
PARCEL NO.: 33-19-300-017-0040

The parties of record before the Property Tax Appeal Board are Frank Readnour, the appellant, and the Vermilion 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 Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,718
IMPR.: \$40,089
TOTAL: \$42,807

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 1.33-acre parcel is improved with a one-story frame and masonry single-family dwelling built in 2000. The home contains 2,050 square feet of living area and has a crawl-space foundation, central air conditioning, a fireplace, and a 480 square foot garage. The property is located in Ridge Farm, Elwood Township, Vermilion County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument, the appellant submitted descriptions and assessment information on three comparables. The data provided by the appellant indicated the comparables were located 1 to 1.5-miles from the subject. The homes were described as one-story or two-story dwellings of frame and masonry construction that was built in 2000 or 2003. The homes range in size from 1,876 to 2,880 square feet of living area. The comparables have crawl-space or concrete slab foundations, central air conditioning and a garage, one of which also has to other outbuildings. These properties had improvement assessments ranging from \$13.30 to \$20.50 per square foot of building area. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of

\$48,700 and an improvement assessment of \$45,982 or \$22.43 per square foot of living area.

The appellant also challenged the land assessment of the subject property, but failed to provide land size data of the comparable properties for purposes of analysis for purposes of an inequity claim. The comparables are reported to have land assessments ranging from \$1,211 to \$4,928 whereas the subject has a land assessment of \$2,718.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$2,370 and the subject's improvement assessment be reduced to \$40,089 or \$19.56 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction in the improvement assessment is warranted; however, the Board further finds that no reduction in the subject's land assessment is warranted on this record due to a lack of sufficient data for comparison.

As to the improvement inequity argument, the appellant in this appeal submitted assessment information on three assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$13.30 to \$20.50 per square foot. The subject has an improvement assessment of \$22.43 per square foot, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds a reduction in the subject's improvement 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.

Chairman

K. L. Ferr

Frank A. Huff

Member

Member

Marko M. Louie

Shawn P. Lerbis

Member

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: July 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.