



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

APPELLANT: D. Shane Fee  
DOCKET NO.: 08-06661.001-R-1  
PARCEL NO.: 46-019-05A

The parties of record before the Property Tax Appeal Board are D. Shane Fee, the appellant; and the Pike 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 Pike County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,090  
**IMPR.:** \$60,320  
**TOTAL:** \$63,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 2.81-acre parcel improved with an eleven year-old, 1.5-story frame dwelling that contains 2,476 square feet of living area. Features of the home include central air conditioning, a 768 square foot garage and a 1,598 square foot unfinished basement. The subject is located in Kinderhook, Barry Township, Pike 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. In support of this argument, the appellant submitted property record cards and a grid analysis of seven comparable properties. The comparables are located from approximately one-half mile to 30 miles from the subject and consist of one-story, one and one-half-story or two-story dwellings of frame, brick and frame, or log veneer exterior construction that were built between 1999 and 2005 and range in size from 2,224 to 3,024 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 483 to 864 square feet of building area and full or partial basements, one of which is fully finished. Five comparables have one or two fireplaces.

These properties have improvement assessments ranging from \$50,790 to \$68,460 or from \$20.98 to \$26.68 per square foot of living area. The subject has an improvement assessment of \$60,320 or \$24.36 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$51,790 or \$20.92 per square foot of living area.

During the hearing, the appellant argued the subject is on a gravel road and a nearby quarry causes dust and truck noise, which have diminished the subject's market appeal. The appellant submitted no market evidence to support this contention.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$63,410 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located four to eight miles from the subject. The comparables consist of six, 1.5-story frame or brick and frame dwellings and one, one-story brick and frame dwelling. These homes range in age from 3 to 9 years and range in size from 1,785 to 2,316 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 572 to 1,329 square feet of building area and full or partial unfinished basements. Two comparables have a fireplace. These properties have improvement assessments ranging from \$48,370 to \$65,830 or from \$26.02 to \$30.80 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Chief County Assessment Officer (CCAO) Cindy Shaw as a witness. Shaw testified the entire county was reassessed for 2008 after a six year project by Manatron, an assessment contractor involved with numerous Illinois counties. Shaw further testified her office just applied multipliers to the assessments determined in the Manatron reassessment.

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 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 finds the parties submitted a total of 13 comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #3, #4 and #5 because they differed significantly in living area or were located considerable distances from the subject. The Board gave less weight to the board of review's comparables #5 and #6 because they differed in design and/or were significantly smaller in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in design, age, size and most features and had improvement assessments ranging from \$51,430 to \$61,230 or from \$20.98 to \$27.26 per square foot of living area. The subject's improvement assessment of \$60,320 or \$24.36 per square foot of living area falls within 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: June 22, 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.