



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

APPELLANT: Dennis Burnett  
DOCKET NO.: 08-06679.001-R-1  
PARCEL NO.: 65-021-11

The parties of record before the Property Tax Appeal Board are Dennis Burnett, the appellant, and the Pike County Board of Review by Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

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:** \$1,470  
**IMPR.:** \$31,700  
**TOTAL:** \$33,170

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 2.0-acre parcel is improved with a 52-year-old, one and one-half-story single-family dwelling of frame construction containing 1,771 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a detached one-car garage of 330 square feet of building area and a carport. The property also enjoys concrete patios totaling 620 square feet and wood decks totaling 472 square feet along with an enclosed porch of 744 square feet. There are two utility building (sheds) of 216 and 144 square feet, respectively, and a 1,200 square foot pole building which was constructed in 2008. The property is located in Rockport, Atlas Township, Pike County.

The appellant's appeal has comparable sales marked as the basis of the appeal, however, the appellant submitted evidence only as to the 1968 and 2003 sale prices of his two suggested comparable properties. These dates of sale are too distant in time from the assessment date of January 1, 2008 to be valid indicators of the subject's estimated market value as of the assessment date. As

such, this sales data will not be examined further on this record.

The appellant also submitted assessment information on his two comparables and thus, the Board views this appeal as based on unequal treatment in the assessment process. The two comparable properties were described as .45 and 1-acre parcels that were improved with frame dwellings that were 42 and 50 years old. The homes contain either 980 or 1,092 square feet of living area and have full or partial basements, one of which is finished. One comparable has central air conditioning and each comparable has a garage of either 286 or 336 square feet of building area. Comparable #1 also has a 1,344 square foot pole building.

These comparables have land assessments of \$1,120 and \$1,320 or \$1,120 and \$2,933 per acre. The subject has a land assessment of \$1,470 or \$735 per acre. The comparables have improvement assessments of \$17,330 and \$19,530 or \$17.68 and \$17.88 per square foot of living area. The subject's improvement assessment is \$31,700 or \$17.90 per square foot of living area.

In a letter, the appellant discussed that his taxes should be the same as other properties. The appellant reported that comparable #1 had a tax bill of \$1,386.82 as compared to the subject's tax bill of \$2,754.88. The appellant also noted that a nearby farmer has a lower tax bill than the subject despite having more acreage, a house, and several garages along with other farm-related outbuildings. He also reported that the subject dwelling is in need of a lot of repairs, but did not provide specific evidence of those items or the cost to cure those defects or how those defects relate to the market value of the subject dwelling as-is.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,200 or \$600 per acre of land area and a reduction in the subject's improvement assessment to \$17,250 or \$9.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$33,170 was disclosed. The board of review presented a six-page brief prepared by its counsel along with documentation.

The board of review noted that the subject's 1,200 square foot pole building was first assessed as of January 1, 2008. Furthermore, the improvement assessment, "after adding previously omitted improvements," consists of: \$22,790 for the dwelling, \$5,900 for the pole building, \$1,520 for the garage, \$1,310 for the carport and \$180 for the two utility sheds.

The board of review recognized the basis of the appellant's appeal was comparable sales and thus submitted a grid analysis of six suggested comparables with both sales data and assessment information. The board of review contends that its comparables

are more similar to the subject in size, design, exterior construction, location and age than the appellant's comparables.

The comparable properties are located from 1.10 to 15.5-miles from the subject property. Based on data from the property record cards, three of the comparable parcels range in size from .50 to 1.85-acres of land area; there is no lot size data for comparables #1, #3 and #4 in the underlying property record cards. The six comparables have land assessments ranging from \$700 to \$2,250.

The parcels are improved with one-story or two-story frame dwellings ranging in age from 53 to 108 years old. The dwellings range in size from 1,116 to 2,432 square feet of living area. Three comparables have unfinished basements and each comparable has central air conditioning. One comparable has a fireplace. Two comparables have a carport and four comparables have garages ranging in size from 616 to 720 square feet of building area. One comparables has a 96 square foot shed, one comparable has a 390 square foot lean-to and two comparables have pole buildings of 700 and 864 square feet of building area, respectively. These properties have improvement assessments ranging from \$14,340 to \$30,810 or from \$8.51 to \$13.52 per square foot of living area.

The board of review also reported that these comparables sold between November 2006 and November 2008 for prices ranging from \$55,000 to \$111,500 or from \$35.57 to \$49.28 per square foot of living area including land. The subject has an estimated market value of \$101,344 or \$57.22 per square foot of living area, including land, based on its assessment of \$33,170 and the 2008 three-year median level of assessments of Pike County of 32.73%. The board of review contends that the subject's higher value should be expected given its features that are not enjoyed by the comparables.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

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 to the appellant's arguments related to taxes, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)). Tax rates are impacted by various factors including the taxing districts involved in a given tax bill and the exemptions of the parcel being taxed. The appellant should perhaps review with the assessing officials to ensure that all applicable exemptions have been applied for and/or obtained. Furthermore, as to the difference in the tax bill of neighboring farmland, the appellant should be aware that parcels which are qualified as farmland within the definition of the Property Tax Code are afforded a

preferential assessment which differs from the subject property which is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)).

Based on the evidence submitted, the appellant contends unequal treatment in the subject's assessment 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 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 parties submitted a total of eight comparable properties for the Property Tax Appeal Board's consideration. The Board finds the comparables submitted by both parties had varying degrees of similarity and dissimilarity to the subject property in terms of size, style, age and features. The eight comparables had improvement assessments that ranged from \$8.51 to \$17.88 per square foot of living area. The subject's improvement assessment of \$17.90 per square foot of living area is slightly above this range and appears justified given its additional structures including two sheds, two garages and a newly constructed 1,200 square foot pole building. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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.

*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: August 28, 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.