



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

APPELLANT: Jeffrey Stark
DOCKET NO.: 08-06681.001-R-1
PARCEL NO.: 54-049-08D

The parties of record before the Property Tax Appeal Board are Jeffrey Stark, the appellant, by attorneys Mark K. Cullen and John R. Simpson, of Sorling, Northrup, Hanna, Cullen & Cochran, Ltd., in Springfield, and the Pike County Board of Review by its attorney Christopher E. Sherer as Special Assistant State's Attorney 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: \$28,460
IMPR: \$152,700
TOTAL: \$181,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 11.78-acre parcel is improved with a 1.5-story frame and masonry dwelling that contains approximately 4,991 square feet of living area. The dwelling is 8 years old and features a partial unfinished basement, central air conditioning, two fireplaces, and a three-car garage of 984 square feet of building area. The property also has a bathhouse and in-ground swimming pool. The subject is located in Pittsfield, Pittsfield Township, Pike County.

The appellant appeared with legal counsel before the Property Tax Appeal Board contending both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a two-page grid analysis of six comparables along with a summary comparison table and supporting documentation. At hearing, counsel indicated an intention to concentrate on the overvaluation contention and rely on the written record for the inequity argument.

The appellant's six comparable properties are located from nearby to 1-mile from the subject property. The parcels range in size from 1 to 16.16-acres of land area. Three parcels are improved with one-story brick or frame and brick dwellings; two parcels are improved with 1.5-story frame and frame and brick dwellings; and one parcel is improved with a 2.5-story frame dwelling. The homes range in age from 11 to 48 years old and range in size from 2,745 to 4,811 square feet of living area. Four of the comparables have basements, three of which are finished. Each home has central air conditioning and a garage, with three of the properties having both an attached and a detached garage. Five of the homes also have a fireplace.

These comparables have improvement assessments ranging from \$69,560 to \$125,070 or from \$14.45 to \$45.43 per square foot of living area. The subject's improvement assessment is \$152,700 or \$30.60 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$110,000 or \$21.38 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for comparables #1, #4, and #6 (this latter property is on the second page of the grid analysis). The sales occurred between December 2003 and December 2006 for prices ranging from \$120,000 to \$525,000, although the appellant noted on the grid that comparable #6, which reflects the highest sale price, "included other property." No further data was provided as to what additional property was included in the sale transaction. Comparables #1 and #4 sold in December 2006 and April 2006, respectively, for prices of \$390,000 or \$120,000 or \$81.86 and \$24.94 per square foot of living area, including land.

The appellant Jeffrey Stark was called as a witness and testified that he has 27 years of experience in commercial banking and held a real estate license. Based on these experiences, the appellant asserted he was familiar with Pike County real estate values. As to the sale of appellant's comparable #1, Stark testified that the property was on the market for 'several years' along with being advertised by a Realtor prior to its sale in December 2006 for \$390,000. Thereafter in 2010 the property sold at auction for \$340,000.

The appellant also contended that the subject suffers from noise and dust created by a nearby mill operation.

Upon cross-examination, Stark acknowledged that the mill operation was in existence at the time that the subject dwelling was constructed in 1999-2000.

The appellant next called Lisa Scranton as a witness. She is an appraiser with 19 years of experience mostly in Pike County. As part of her work, she has maintained a database of county sales since 1995. Scranton also testified regarding an appraisal prepared in connection with divorce proceedings concerning

appellant's comparable #1 (board of review Ex. H). The witness noted that this appraisal report analyzed sales comparables from Quincy, not the Pittsfield area; one of the sales was not proximate in time to the valuation date; and the appraiser did not make adjustments for dwelling size and other differences that Scranton contends should have been made.

Based on this market value evidence, the appellant requested a total assessment reduction to \$125,000 which would reflect a market value for the subject of approximately \$375,000.

On cross-examination, Scranton acknowledged that one method to appraise large properties when no similar large properties were available in the immediate vicinity was to look beyond the immediate area, such as outside of Pike County.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$181,160 was disclosed. The subject's assessment reflects an estimated market value of \$553,498 or \$110.90 per square foot of living area, land included, using the 2008 three-year median level of assessments for Pike County of 32.73%.

In response to the appellant's data and to support the subject's assessment, the board of review filed a 12-page memorandum with attached exhibits. The board of review asserted that the appellant did not present sufficient evidence to establish assessment inequity in that the subject's per-square-foot improvement assessment falls within the range of the appellant's suggested comparables. Moreover, appellant's comparable #4 was incorrectly reported as being 49 years old when the dwelling was actually built in 1900 making it 108 years old (Ex. M). In addition, given the differences in age, location and/or amenities, the board of review contends that the comparables presented by the appellant fail to establish overvaluation of the subject property and the sales presented were not sufficiently proximate in time to the assessment date of January 1, 2008 to establish overvaluation. Finally, as shown in Ex. I, the board of review contends that appellant's sale #1 was not advertised as set forth in the Illinois Real Estate Transfer Declaration and therefore the sale may not constitute an arm's-length transaction.¹

In support of the subject's assessment on grounds of equity, the board of review presented a grid analysis with descriptions and assessment information on four comparable properties located in Pittsfield. Board of review comparable #3 was the same property as appellant's comparable #3.² The parcels range in size from 3.22 to 12.35-acres of land area and are improved with two, one-story and two, 1.5-story brick or brick and frame dwellings that

¹ Based on board of review Ex. T, board of review sale #5 also was not advertised for sale as shown in the Illinois Real Estate Transfer Declaration.

² The appellant's presentation of comparable #3 erroneously reported the 2008 original assessment (see board of review Ex. L).

were 8 to 13 years old. The dwellings range in size from 2,745 to 4,069 square feet of living area. Features include full unfinished basements, central air conditioning, and a garage or garages. Two of the comparables have one and two fireplaces each and one comparable has an in-ground swimming pool. These properties have improvement assessments ranging from \$89,410 to \$155,650 or from \$32.57 to \$38.26 per square foot of living area. These properties also have land assessments ranging from \$14,550 to \$29,180 or from \$2,362.75 to \$4,518.63 per acre of land area whereas the subject has a land assessment of \$28,460 or \$2,415.96 per acre of land area.

In support of the subject's estimated market value based on its assessment, the board of review presented a two-page grid analysis of eight comparables located in Pittsfield (see Ex. X). These parcels range in size from .29 to 1.1-acres of land area. The properties are improved with five, one-story and three, 1.5-story frame or frame and masonry dwellings that were 2 to 18 years old. The homes range in size from 1,082 to 2,500 square feet of living area and feature basements, one of which includes finished area, central air conditioning, and garages, one of which has both an attached and a detached garage. Three of the comparables also have a fireplace. These eight comparables sold between July 2006 and August 2008 for prices ranging from \$155,000 to \$253,000 or from \$89.60 to \$143.25 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant through legal counsel filed written rebuttal. In response, the board of review moved to strike various portions of that filing and the appellant's counsel filed a reply. A ruling on the motion to strike was issued by letter dated February 23, 2011 which ruling is deemed incorporated in this decision as if fully set forth herein. Rebuttal evidence from the appellant included evidence of a 2010 sale of appellant's comparable #1 (Ex. D) and data from a broker indicating the property was advertised prior to sale (Ex. E).

In rebuttal at hearing, the appellant criticized the board of review's selected comparables due primarily to location where the properties enjoyed city sewer services as compared to the subject's septic system. In addition, the appellant noted the comparables were much smaller than the subject.

After hearing the testimony and considering the record, 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.

The appellant contends unequal treatment in the subject's improvement 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 nine equity comparables to support their respective positions before the Board. Based on differences in size, age and/or features, the Board has given most weight to appellant's comparables #1 and #4 along with board of review comparable #4. The Board finds these three comparables were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$69,560 to \$155,650 or from \$14.45 to \$38.26 per square foot of living area. The subject's improvement assessment of \$152,700 or \$30.60 per square foot of living area is within the range established by the most similar comparables. 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 on grounds of lack of uniformity.

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.

The parties submitted a total of eleven suggested comparable sales for the Board's consideration. The Board has given most weight to appellant's sales #1 and #4 due to their proximity in time to the assessment date of January 1, 2008 and due to their age, size and/or design which was somewhat similar to the subject. Due to their similarities to the subject, these two comparables presented by the appellant received the most weight in the Board's analysis. These comparables sold in April and December 2006 for prices of \$120,000 and \$390,000 or for \$24.94 and \$81.86 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$553,498 or \$110.90 per square foot of living area, including land, which is above the range established by the most similar comparables, but appears justified given the additional amenities enjoyed by the subject including its swimming pool and bathhouse along with its substantially larger land area as compared to these two sale properties. 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: January 31, 2013

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.