



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

APPELLANT: Loretta D. Grote  
DOCKET NO.: 08-06682.001-R-1  
PARCEL NO.: 54-049-09A

The parties of record before the Property Tax Appeal Board are Loretta D. Grote, the appellant, by attorney John R. Simpson, of Sorling, Northrup, Hanna, Cullen & Cochran, 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 a reduction 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:** \$20,000  
**IMPR:** \$137,104  
**TOTAL:** \$157,104

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 5.08-acre parcel is improved with a 1.5-story masonry dwelling that contains approximately 4,069 square feet of living area. The dwelling is 9 years old and features a full basement, central air conditioning, two fireplaces, two decks, a patio and two separate garages, one of which includes a basement.<sup>1</sup> The property 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 seven comparables along with supporting documentation. At hearing, counsel indicated an intention to concentrate on the overvaluation

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<sup>1</sup> The garage with a basement was reportedly built in 2007 and added to the assessment of the subject property for the first time in 2008.

contention and rely on the written record for the inequity argument.

The appellant's seven comparable properties are located from nearby to 4-miles from the subject property. The parcels range in size from .33 to 12.35-acres of land area. Three parcels are improved with one-story brick dwellings; two parcels are improved with 1.5-story brick or frame and brick dwellings; and two parcels are improved with two-story frame or brick dwellings. The homes range in age from 2 to 38 years old and range in size from 2,745 to 5,744 square feet of living area. Each comparable has a basement, five of which have finished areas. Each home has central air conditioning and a garage, with one having both an attached and a detached garage. Three of the homes also have a fireplace.

These comparables have improvement assessments ranging from \$80,300 to \$125,690 or from \$18.31 to \$32.76 per square foot of living area. The subject's improvement assessment is \$155,650 or \$38.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$108,092 or \$26.56 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and prices for comparables #3 and #7. The sales occurred in December 2006 and November 2007 and the properties sold for \$245,000 and \$390,000, respectively, or for \$50.22 and \$81.86 per square foot of living area, including land.

Paul Grote was called as a witness and testified that the subject suffers from noise and dust created by a nearby feed mill operation. As to the sale of appellant's comparable #3, Grote asserted a new home was built on the existing foundation and this property sold in November 2007 for \$245,000. As to the sale of appellant's comparable #7, Grote testified that the property was on the market for two years plus along with being advertised by realtors and having a sign in the yard prior to its sale in December 2006 for \$390,000.

Upon cross-examination, Grote acknowledged that the sale of comparable #7 was related to an ongoing divorce action. While the transfer declaration indicates the property was not advertised for sale, the witness noted that a realtor's commission was paid on the sale and, furthermore, there were visible advertising sale signs for this property which the witness personally observed.

On redirect, the witness contended that appellant's comparable #7 was the most similar to the subject property.

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 that was submitted herein but which was prepared in connection with

divorce proceedings concerning appellant's comparable #7. 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.

Scranton further testified to size, age and/or design discrepancies she contends are present among nine of the 16 comparables presented by the board of review; Scranton also noted that board of review comparables #7, #8 and #9 sold after the assessment date at issue of January 1, 2008.

Based on this market value evidence, the appellant requested a total assessment reduction to \$118,807 which would reflect a market value for the subject of approximately \$356,421.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$175,650 was disclosed. The subject's assessment reflects an estimated market value of \$536,664 or \$131.89 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 13-page memorandum outlining evidence and arguments along with attached exhibits. The board of review asserted that the appellant did not present sufficient evidence to establish assessment inequity. At hearing, the board of review introduced evidence that based on the property record cards, the appellant reported erroneous above-grade living areas for her comparables #1, #3, #4 and #7. (See footnote 3 below discussing one such discrepancy.)

Moreover, 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 #7 followed a lengthy divorce and the property was not advertised such that the sale may not constitute an arm's-length transaction.<sup>2</sup>

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 seven comparable properties identified as #10 through #16. These properties were located in Nebo or Pittsfield or from .03 to 18.95 miles from the subject. Board of review comparable #11 was the same property as appellant's

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<sup>2</sup> Based on board of review Ex. H, board of review sale #5 also was not advertised for sale as shown in the Illinois Real Estate Transfer Declaration.

comparable #7.<sup>3</sup> The non-farmland parcels range in size from 1.15 to 11.78-acres of land area and are improved with either a one-story, a two-story or five, 1.5-story brick, frame or brick and frame dwellings that were 4 to 11 years old. The dwellings range in size from 2,797 to 4,991 square feet of living area. Features include full basements, three of which include finished area. Each home has central air conditioning and a garage or garages. Five 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 \$95,400 to \$207,790 or from \$30.59 to \$46.61 per square foot of living area. As noted by the board of review, the subject's per-square-foot improvement assessment falls within the range of these comparables. Furthermore, these properties have non-farmland land assessments ranging from \$3,680 to \$28,460 or from \$2,416 to \$4,828 per acre of land area whereas the subject has a land assessment of \$20,000 or \$3,937 per acre of land area which again falls within the range of the comparables presented.

In support of the subject's estimated market value based on its assessment, the board of review presented a two-page grid analysis of nine comparables located in Pittsfield or New Canton or from .81 to 15.33-miles from the subject property. These non-farmland parcels range in size from .29 to 1.15-acres of land area. The properties are improved with five, one-story and four, 1.5-story frame, stucco or frame and masonry dwellings that were 2 to 18 years old. The homes range in size from 1,082 to 3,097 square feet of living area. Eight comparables have basements, one of which includes finished area. Each has central air conditioning and a garage or garages. Three of the comparables also have a fireplace and one comparable has a pole building. These comparables sold between July 2006 and January 2009 for prices ranging from \$155,000 to \$325,000 or from \$90.50 to \$143.26 per square foot of living area, land included. At hearing, the board of review contended that its sales #1 and #2 were the best evidence of the subject's market value despite differences in dwelling size and/or other features.

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 September 12, 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 #7 (Ex. D), data from a broker indicating the property was

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<sup>3</sup> The appellant's presentation of comparable #7 reported total finished area of 4,764 square feet whereas the board of review reported 2,802 square feet of above-grade living area which is supported by the property record card (see board of review Ex. N).

advertised prior to sale (Ex. E) and a new proposed comparable sale (Ex. H).

In rebuttal at hearing, the appellant through witness Paul Grote criticized the board of review's selected comparables due primarily to lot size as compared to the subject property. The appellant also submitted a copy of the board of review's comparables with adjustments made to age, number of baths, dwelling size, basement size, basement finish and related sale price and/or assessment per square foot changes. The board of review moved to strike this submission at hearing and the appellant opposed the motion. The Hearing Officer reserved ruling on the request to strike.

By this decision, the additional submission is hereby stricken. By letter dated April 13, 2011, the appellant was granted 30 days to submit rebuttal evidence, if any, in accordance with the Board's rules (86 Ill.Admin.Code §1910.66). As noted previously, through legal counsel a Memorandum in Rebuttal was timely filed. This additional documentation criticizing various aspects of the board of review's suggested comparables should have been included with that rebuttal submission. Since it was not timely filed, the submission must be stricken.

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 warranted.

The appellant contends unequal treatment in the subject's improvement assessment as a 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 fourteen 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 comparable #3 along with board of review comparables #10, #12 and #16. The Board finds these 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 \$89,330 to \$207,790 or from \$18.31 to \$46.61 per square foot of living area. The subject's improvement assessment of \$155,650 or \$38.25 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record supports a reduction in the subject's assessment on grounds of overvaluation.

The parties submitted a total of eleven suggested comparable sales for the Board's consideration. The Board has given less weight to nine of the comparables presented by both parties for differences in design, age, dwelling size and/or inferior amenities. The Property Tax Appeal Board has given most weight to appellant's sale #3 due to proximity in time to the assessment date of January 1, 2008 along with board of review sale #9 due to age, size and/or design which was somewhat similar to the subject. These comparables sold in November 2007 and January 2009 for \$245,000 and \$325,000, respectively, or for \$50.22 and \$104.94 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$536,664 or \$131.89 per square foot of living area, including land, which is substantially above the range established by the most similar comparables. While the subject enjoys additional amenities including, but not limited to, its basement under a second garage, large finished basement and substantially larger land area as compared to these two sale properties, the subject still appears overvalued after adjusting for differences and considering the most comparable sales in this record. In conclusion, the Board finds the appellant has demonstrated that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is 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, but the claim of overvaluation has been established by a preponderance of the evidence. Therefore, the Board finds a reduction in subject's 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.

*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: 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.