



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

APPELLANT: John Dickerson
DOCKET NO.: 08-06854.001-R-1
PARCEL NO.: 11-17-117-005-000

The parties of record before the Property Tax Appeal Board are John Dickerson, the appellant; and the Monroe 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 Monroe County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,000
IMPR.: \$110,025
TOTAL: \$121,025

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 133,293 square foot parcel improved with a 15 year-old, one-story style brick and frame dwelling that contains 2,445 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 969 square foot garage and a full basement with 1,500 square feet of finished area.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity contention, the appellant submitted information on four comparable properties located 8 or 10 miles from the subject. The comparable lots range in size from 108,900 to 278,348 square feet of land area and had land assessments ranging from \$12,330 to \$31,430 or from \$0.06 to \$0.14 per square foot of land area. The subject has a land assessment of \$11,550 or \$0.09 per square foot of land area.

In support of the improvement inequity contention, the appellant submitted data on the same four comparables used to support the land inequity argument. The comparables consist of three, one-story brick or brick combo dwellings and one, 1.5-story frame dwelling. The appellant reported the comparables range in age from 4 to 16 years and range in size from 2,004 to 3,000 square feet of living area. Features of the comparables reportedly include central air conditioning and garages that contain from 750 to 1,200 square foot of building area. Three comparables have full or partial basements and two have one or two a fireplaces. One comparable has no basement. The comparables have improvement assessments ranging from \$78,970 to \$97,780 or from \$32.59 to \$45.41 per square feet of living area. The subject has an improvement assessment of \$116,510 or \$47.65 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the same four comparables used to support the inequity contention. The comparables were reported to have sold between May 2008 and May 2009 for prices ranging from \$256,000 to \$354,000 or from \$111.67 to \$171.84 per square foot of living area including land. Based on this evidence the appellant requested the subject's land assessment be reduced to \$11,000 or \$0.08 per square foot of land area and its improvement assessment be reduced to \$95,000 or \$38.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$128,060 was disclosed. The subject has an estimated market value of approximately \$384,218 or \$157.14 per square foot of living area including land, as reflected by its assessment and the Monroe County 2008 three-year median level of assessments of 33.33%.

In support of the subject's assessment, the board of review submitted a letter, along with property record cards and a grid analysis of three of the appellant's comparables, including some revisions of the appellant's data. Neither the grid nor the comparables' property record cards included readily discernible land and improvement assessments that refute the assessment information submitted by the appellant. The board of review submitted no comparables of its own in support of the subject's assessment. The board of review's letter stated the appellant's comparable 1 sold in 2004 and did not include information on this property. The appellant's comparables #2, #3 and #4 were depicted as having 1,808¹ to 2,061 square feet of ground area with garages that contain from 812 to 1,020 square foot of building area. Comparables #2 and #3 were depicted as having recreation rooms of 1,031 and 1,500 square feet of finished area.

¹ The appellant's comparable 2 was shown to have 1,808 square feet of ground area, but the total above-grade living area was not disclosed for this 1.5-story home.

The appellant's three comparables were reported to have sold between May 2007 and December 2008 for prices ranging from \$270,000 to \$405,000 or from \$131.07 to \$224.00 per square foot of living area including land. The board of review's grid also included various adjustments to the appellant's comparables #2, #3 and #4 for differences when compared to the subject. After adjustments, the board of review indicated the appellant's comparables had adjusted market values ranging from \$352,597 to \$542,705. The board of review indicated these adjusted values averaged \$443,990, which is \$59,820 higher than the subject's estimated market value.

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 property's assessment is warranted.

The appellant first argued unequal treatment in the assessment process as the basis of the appeal. 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 overcome this burden.

The Board first finds the appellant submitted assessment information on four comparables, while the board of review submitted no comparables. With respect to the land inequity contention, the appellant reported his four comparables had land assessments ranging from \$0.06 to \$0.14 per square foot of land area. The board of review submitted no evidence to refute the appellant's data. The Board finds the only one of these land comparables that was similar in size to the subject was the appellant's comparable #2 with 147,668 square feet of land area. The subject's land assessment of \$0.09 per square foot falls above the land assessment of this most similar land comparable with its land assessment of \$0.08 per square foot. Therefore, the Board finds a reduction in the subject's land assessment is warranted.

With respect to the improvement inequity contention, the Board finds again that the appellant submitted four comparables while the board of review submitted no comparables in support of the subject's assessment. However, the board of review did submit a grid of three of the appellant's comparables with corrections of some items and adjustments for differences when compared to the subject. The Board gave less weight to the appellant's comparable #1 because it had no basement, dissimilar to the subject's full and partially finished basement. The Board also gave less weight to the appellant's comparable #2 because its 1.5-story design differed from the subject. The Board finds the

appellant's comparables #3 and #4 were similar to the subject in living area and enjoyed garages and recreation rooms that were similar to the subject in size. These properties enjoyed some other features similar to the subject, although comparable #3 has no brick exterior, according to the board of review's grid. The Board finds these comparables had improvement assessments of \$86,950 and \$93,450 or \$42.19 and \$45.41 per square feet of living area, respectively. The subject has an improvement assessment of \$116,510 or \$47.65 per square feet of living area, which is above the two most similar comparables in the record. Based on this analysis the Property Tax Appeal Board finds the subject's improvement assessment is not equitable when compared to the only equity comparables in the record and a reduction is warranted.

The appellant also contends overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the appellant submitted four comparable sales, three of which were adjusted by the board of review, although the board of review submitted no additional comparables in support of the subject's assessment or estimated market value. The Board finds the appellant's comparables sold for prices ranging from \$127.74 to \$224.00 per square foot of living area including land, based on the corrected information supplied by the board of review. The subject's estimated market value as reflected by its assessment of \$148.51 per square foot of living area including land, after the reduction granted on the basis of assessment inequity, falls well within this range. Therefore, the Property Tax Appeal Board finds no further reduction in the subject's assessment beyond that granted pursuant to the appellant's successful inequity contention is warranted.

In summary, the Board finds the appellant has met his burden of proving assessment inequity by clear and convincing evidence and reductions in the subject's land and improvement assessments are 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: February 18, 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.