



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

APPELLANT: Scott & Karen Patterson
DOCKET NO.: 08-06860.001-R-1
PARCEL NO.: 04-04-01-424-068

The parties of record before the Property Tax Appeal Board are Scott & Karen Patterson, the appellants, and the Carroll 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 Carroll County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$108,273
IMPR: \$128,371
TOTAL: \$236,644

Subject only to the State multiplier as applicable.

ANALYSIS

Motion to Dismiss

As a preliminary matter, there is a pending board of review motion to dismiss filed with the Property Tax Appeal Board simultaneously with the board of review's responsive evidence in this proceeding.

The Carroll County Board of Review requests this case be dismissed because on the appeal form the appellants referred to the issuance for 2008 by the Carroll County Board of Review of a final decision dated April 29, 2009. Moreover, the appellants appealed the 2008 assessment before the board of review and were issued a final decision from which they did not timely appeal to the Property Tax Appeal Board within 30 days of the issuance of said board of review final decision. Therefore, the board of review contends that the appellants are barred from filing this appeal having not pursued an appeal within 30 days of the date of the Carroll County Board of Review final decision. Furthermore, the board of review asserts that the instant appeal filed under the auspices of Section 16-185 of the Property Tax Code is

"reserved for those cases where a taxpayer has not appeared before the board of review for the year in question." (Citing in support of this proposition a legal treatise from the Illinois Institute for Continuing Legal Education.) Based on this analysis, the board of review contends the appellants forfeited their right to further appeal for 2008 by not filing timely from the Carroll County Board of Review final decision.

The record herein further reveals that along with the Residential Appeal form, the appellants attached a copy of the Final Administrative Decision issued by the Property Tax Appeal Board dated March 23, 2010 in Docket No. 07-04903.001-R-1 concerning the instant property. Said decision resulted in a reduction in the assessment of the subject property. Said decision on its face advises that with the issuance of a reduction in assessment the taxpayer may, within 30 days after the date of this decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board.

Said provision of the decision is in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185):

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.

Based upon the specific facts in this matter and Section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds it has jurisdiction over the instant appeal as the appeal was postmarked within 30 days of the Final Administrative Decision issued by the Property Tax Appeal Board on March 23, 2010 in Docket No. 07-04903.001-R-1 which rendered a decision lowering the assessment of the subject parcel. The Board finds there is no election of remedies issue as argued by the board of review in its dismissal motion as the terms of the Property Tax Code provision are clear allowing the filing of an appeal. Therefore, the board of review's motion to dismiss is hereby denied.

The Merits

The subject property consists of a one-story frame and masonry dwelling containing 1,866 square feet of living area that was built in 2001. Features include a full walkout basement that has 1,678 square feet of finished area, central air conditioning, two fireplaces, an enclosed porch, a large deck, a sea wall and an 806 square foot detached garage. The dwelling is situated on a 1.61-acre lake front parcel. The property is located in Lake Carroll, Freedom Township, Carroll County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation.¹ In support of these claims, the appellants submitted a grid analysis and a two-page brief. In the brief, the appellants argued about various issues including the percentage increase in the subject's assessment from year to year as compared to the percentage increases of neighboring properties; the lack of per-square-foot land assessment uniformity given variances in area land sizes; and the recorded dwelling size of the home.

The appellants argued in part the subject's assessment was inequitable because of the percentage increases in its assessment from 2007 to 2008. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the dwelling size dispute, the appellants presented no schematic drawing or other evidence to support their contention that the measurement is erroneous. The appellants in the brief simply contend the size "should be closer to 1,800" based on outside dimensions of roughly 62 x 28 along with "2 small bump outs."

In a grid analysis, the appellants presented four comparables, however, the descriptive data for the fourth property consisted only of its land size, dwelling age, dwelling size and assessment without any substantive information concerning the features of the property. As such, for purposes of the improvement assessment and overvaluation arguments, the Board will only examine the three properties which were described as one-story

¹ Based on the Residential Appeal petition, the subject property does not appear to be 'owner-occupied residential real estate' in that the appellants' mailing address is in Downers Grove, Illinois while the subject property is located in Lake Carroll, Illinois. Therefore, the Board finds that Section 16-185 of the Property Tax Code stating "If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225" is inapplicable to the subject property. 35 ILCS 200/16-185.

frame dwellings that range in age from 8 to 17 years old. The dwellings range in size from 1,488 to 1,887 square feet of living area. Features include full basements, each of which has finished area. The homes have central air conditioning and garages ranging in size from 523 to 949 square feet of building area. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$86,034 to \$146,643 or from \$57.81 to \$77.71 per square foot of living area. The subject's improvement assessment is \$128,371 or \$68.79 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$123,488 or \$66.18 per square foot of living area.

Examining the four properties presented for the appellants' land inequity argument, the properties range in size from 1.77 to 2.445-acres. These comparables have land assessments ranging from \$86,305 to \$113,765 or from \$46,530 to \$60,446 per acre. In the brief, the appellants argued that these properties with larger lot sizes did not have a proportionately larger land assessment when compared to the subject. The subject 1.61-acre parcel has a land assessment of \$108,273 or \$67,250 per acre of land. Based on this evidence, the appellants requested a land assessment reduction to \$97,318 or \$60,446 per acre.

In support of the overvaluation argument, the appellants submitted sale dates and sale prices for improved comparables #1, #2, and #3. The sales occurred between April and August 2007 for prices ranging from \$525,000 to \$718,000 or from \$352.82 to \$388.38 per square foot of living area, land included. Based on this evidence, the appellants requested a total assessment reduction to \$220,806 or to reflect a market value of approximately \$662,418 or \$354.99 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$236,644 was disclosed. The subject's assessment reflects an estimated market value of \$709,152 or \$422.62 per square foot of living area including land using a dwelling size of 1,866 square feet of living area and Carroll County's 2007 three-year median level of assessments of 33.37%.²

In support of the subject's assessment, the board of review submitted a 14-page memorandum prepared by its Special Assistant State's Attorney along with property record cards, photographs, location maps and two grid analyses: one grid presents three improved comparables with equity and market value data and one grid presents four land equity comparables.

As to the improved comparables, the board of review has presented two of the same comparables that were submitted by the

² See Table 3, 2008 Final Equalization Factors as developed by the Illinois Department of Revenue; in the brief, the board of review reported an erroneous three-year median level of assessments for Carroll County of 33.62%.

appellants, but with corrected descriptive information and assessment amounts. Thus, the board of review's revised grid of two comparables plus one new comparable depicts one-story frame dwellings that range in age from 6 to 15 years old. The dwellings range in size from 1,738 to 1,887 square feet of living area and feature full basements with finished area, central air conditioning, a fireplace and an attached garage ranging in size from 523 to 936 square feet of building area. Using the corrected assessment amounts these properties have improvement assessments ranging from \$120,848 to \$133,420 or from \$67.44 to \$76.77 per square foot of living area. The subject property has an improvement assessment of \$128,371 or \$68.79 per square foot of living area which is within the range of the comparables presented and should therefore be confirmed according to the board of review.

The three comparables sold from June to October 2007 for prices ranging from \$675,000 to \$765,000 or from \$380.50 to \$426.90 per square foot of living area including land. Based on this evidence, the board of review contended that the subject's estimated market value based on its assessment was correct and reflective of its actual market value.

As to the land uniformity argument, besides the three improved parcels, the board of review presented four comparable parcels located in Lake Carroll that ranged in size from 1.52 to 2.15-acres of land area. These four comparables had land assessments ranging from \$99,250 to \$117,688 or from \$54,739 to \$68,770 per acre of land. The improved parcels on Lake Carroll ranged in size from 1.32 to 2.45-acres with land assessments ranging from \$107,096 to \$134,163 or from \$46,435 to \$101,639 per acre of land. In the brief, the board of review explained that the assessor utilizes a site method to value lots at Lake Carroll as there are many different sizes and shapes of lots to maximize the waterfront lots. Depth of water at lakefront, steepness of lot, and concentration of trees contribute to the value of each lot. Land comparables #1 and #2 are said to be adjacent to the subject and most similar in lot size. Based on this evidence, the board of review requested confirmation of the subject's land assessment of \$67,250 per acre of land.

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 a reduction in the subject's assessment is not warranted.

First, the Board finds the board of review submitted the best evidence regarding the subject's dwelling size. The Board finds the board of review submitted the subject's property record with a schematic diagram showing the subject dwelling has 1,866 square feet of living area. The appellants submitted no credible evidence to support a dwelling size of 1,800 square feet of living area.

The appellants argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellants have not overcome this burden of proof with regard to the subject's assessment.

The Property Tax Appeal Board finds the record contains nine land comparables for consideration. The comparables range in size from 1.32 to 2.445-acres of land area and have land assessments ranging from \$86,305 to \$134,163 or from \$46,434 to \$101,639 per acre. The subject has a land assessment of \$108,273 or \$67,250 per acre, which falls within the range of the comparables on a per acre basis. Based on this evidence, the Board finds a reduction in the subject's land assessment is not warranted.

With respect to the subject's improvement assessment, the Property Tax Appeal Board finds the record contains four assessment comparables for consideration. The comparables have varying degrees of similarity when compared to the subject in age, size, style and amenities. They have improvement assessments ranging from \$86,034 to \$133,420 or from \$57.81 to \$76.77 per square foot of living area. The subject property has an improvement assessment of \$128,371 or \$68.79 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment as established by the board of review is correct and no reduction is warranted.

The appellants further argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have not overcome this burden.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). [T]he assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, . . . and assess the property at 33 1/3% of its fair cash value. (35 ILCS 200/9-155). The owner of property on January 1 in any year shall be liable for the taxes of that year, . . . (35 ILCS 200/9-175). The Property Tax Appeal Board finds the Property Tax Code requires assessment officials to assess real property at 33 1/3% of fair cash value as of January 1 of each year.

The Board finds this record contains sales information for four comparable sales with similar, but some varying physical characteristics when compared to the subject. They sold from April to October 2007 for prices ranging from \$525,000 to \$765,000 or from \$352.82 to \$426.90 per square foot of living area including land. The subject has a total assessment of \$236,644 which reflects an estimated market value of \$709,152 or \$422.62 per square foot of living area including land. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

JR

Acting 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: December 23, 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.