



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

APPELLANT: Aaron & Mary Hodges
DOCKET NO.: 09-00088.001-R-1
PARCEL NO.: 07-07-15-126-051

The parties of record before the Property Tax Appeal Board are Aaron & Mary Hodges, the appellants; and the Macon 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 Macon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,771
IMPR.: \$46,562
TOTAL: \$59,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a 0.30 acre parcel improved with a one-story single-family dwelling of brick construction. The dwelling was built in 2004 and contains 1,449 square feet of living area. The home features central air conditioning, a full unfinished basement and an attached 3-car garage of 916 square feet of building area. The property is located in Forsyth, Hickory Point Township, Macon County.

The appellants appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning both the land and improvement assessments of the subject property. In support of these inequity arguments, the appellants submitted a grid analysis on four comparable properties located within 6 blocks of the subject property.

The comparable parcels presented by the appellants range in size from 0.25 to 0.43 acres of land area. The parcels had land assessments of either \$10,285 or \$11,925 or from \$25,085 to \$44,167 per acre of land area. The subject has a land assessment of \$12,771 or \$42,570 per square foot of land area. The

appellants argued the subject has a drainage ditch along the entire length of the back yard, wherein other neighboring properties without a drainage ditch have lower land assessments than the subject.

The four comparables were improved with one-story frame dwellings that ranged in age from 3 to 10 years old. The comparable dwellings ranged in size from 1,774 to 2,169 square feet of living area. One comparable has a finished basement, each has air conditioning and each has a fireplace. The comparables had garages ranging from 594 to 768 square feet of building area. The comparables have improvement assessments ranging from \$47,335 to \$58,715 or from \$24.13 to \$32.14 per square foot of living area. The subject's improvement assessment is \$46,562 or \$32.13 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$59,333 was disclosed. The board of review presented a grid analysis of six comparables and a map to support the subject's land and improvement assessments.

Daysa Miller, Clerk of the Macon County Board of Review, testified that the subject's neighborhood is assessed utilizing a site value method. Miller further testified that board of review comparables #1, #2 and #3 were located in the same subdivision as the subject, while comparables #4, #5 and #6 were located in a different subdivision than the subject. In addition, Miller testified that comparables #1 and #2 had a drainage ditch at the rear of their respective property, similar to the subject. The six comparables have land assessments ranging from \$7,938 to \$12,771. The size of each parcel was not disclosed.

In response to the improvement inequity claim, the board of review utilized the same six comparables. The six comparables are improved with one-story frame dwellings built from 2002 to 2005. The dwellings range in size from 1,504 to 1,618 square feet of living area. Each comparable has a full basement, three of which are finished, and each has central air conditioning and a garage ranging from 460 to 1,118 square feet of building area. Three of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$48,831 to \$68,866 or from \$32.47 to \$40.56 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 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 submitted, the Board finds the appellants have not met this burden and a reduction is not warranted.

The Board finds the parties submitted 10 equity comparables for the Board's consideration. Three board of review's comparables were located on the subject's street and within the subject's sub division. With respect to the subject's land assessment, the Board finds three of the comparables located on the subject's street have identical land assessments as the subject at \$12,771. Two of these also have a drainage ditch; similar to the subject. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate.

In regards to the subject improvement assessment, the Board gave less weight to appellants' comparables #1, #2 and #3 and the board of review's comparables #3 through #6 because they either lacked a basement, had a finished basement, or were located in a different subdivision. The Board gave more weight in its analysis to the appellants' comparable #4 and the board of review comparables #1 and #2. The Board finds these comparables were most similar to the subject in location, age, design, size and other factors. These most similar comparables had improvements had improvement assessments ranging from \$57,008 to \$58,513 or from \$32.14 to \$36.16 per square foot of living area. The subject property has an improvement assessment of \$46,562 or \$32.13 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction 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 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 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 presented.

Based on this analysis, the Board finds the appellants have not demonstrated that the subject property was inequitably assessed by clear and convincing evidence 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: October 18, 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.