



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

APPELLANT: David Walters
DOCKET NO.: 09-00089.001-R-1
PARCEL NO.: 09-13-27-177-009

The parties of record before the Property Tax Appeal Board are David Walters, the appellant, 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: \$5,095
IMPR.: \$27,560
TOTAL: \$32,655

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction that contains 1,248 square feet of living area. The dwelling was constructed in 1958. Features of the home include a crawl space foundation, central air conditioning and two detached garages with 540 and 576 square feet of building area, respectively. The garages were constructed in 1958 and 2001. The subject property has a .99 acre site and is located in Decatur, Long Creek Township, Macon County.

The appellant and his wife appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant provided information on four comparables. The appellant completed Section V - Comparable Sales/Assessment Grid Analysis on the Residential Appeal form. However, on the appeal form the appellant had did not break out the land and improvement assessment for the subject and the comparables and had also converted the assessments to fair cash value. The board of review also provided a grid analysis of the appellant's comparables which identified the land and improvement assessments for the subject and the comparables.

The Property Tax Appeal Board will use the assessment information provided by the board of review in describing the evidence.

The appellant's comparables were improved with one-story single family dwellings of frame construction that ranged in size from 1,008 to 1,524 square feet of living area. The dwellings were built from 1937 to 1991. The comparables were located .06 to .80 miles from the subject property. Two comparables had basement foundations and two comparables had crawl space foundations. Each comparable had central air conditioning. The comparables each had attached or detached garages ranging in size from 396 to 840 square feet of building area. Comparable #3 had an attached garage with 504 square feet and a detached garage with 840 square feet. Appellant's comparable #2 also had an old pole frame building with 2,592 square feet of building area. These properties had improvement assessments that ranged from \$22,671 to \$28,531 or from \$17.62 to \$22.50 per square foot of living area. The subject has an improvement assessment of \$27,560 or \$22.08 per square foot of living area.

The appellant's comparables had land assessments ranging from \$4,076 to \$6,797. The appellant indicated the land size for comparables #1 through #3 ranged from 1.13 to 2.82 acres resulting in land assessments ranging from approximately \$2,410 to \$5,411 per acre for these three comparables. The subject has a land assessment of \$5,095 or \$5,147 per acre.

At the hearing the appellant testified the comparable at 6315 Fitzgerald was across the street from the subject property. This comparable had a larger lot with 2.82 acres that borders some woods. He also noted this property had an older pole frame building of 2,592 square feet that the appellant stated he would rather have than his two garages. The appellant was of the opinion this property was worth more than his property yet they are assessed about the same. With respect to his comparable #4, the appellant testified the property was purchased for \$82,900 in October 2006, which he considered a recent sale. This comparable had a total assessment of \$28,696 reflecting a market value of approximately \$85,685 when applying the 2009 three year average median level of assessments for Macon County of 33.49%. The appellant was of the opinion his comparable #1 located at 5760 Monarch was equal to his home. This home was constructed in 1991 and has 1,008 square feet of living area with two bathrooms and a crawl space foundation. This property sold in October 2007 for a price of \$86,500 or \$85.81 per square foot of living area, including land. He further testified this property had a flat parcel, which he considered superior to the subject site. With respect to his comparable #3 located at 5720 Monarch, the appellant testified this is a newer home built in 1978, with two bathrooms, a fireplace, an attached garage and a flat site.

Based on this evidence the appellant testified that the subject's assessment should be reduced to approximately \$28,785, similar to the assessment of comparable #1.

With respect to the older pole building located on appellant's comparable #2, the Macon County Chief County Assessment Officer (CCAO) testified that the building was over 30 years old. The CCAO testified this building would have an assessed value of \$100 due to its age.

The board of review submitted its "Board of Review Notes on Appeal" wherein the assessment of the subject property totaling \$32,655 was disclosed. The subject's assessment reflects a market value of \$97,507 or \$78.13 per square foot of living area, including land, using the 2009 three year average median level of assessments for Macon County of 33.49%. The board of review provided a grid analysis of the appellant's comparables and an analysis of two additional comparables. The additional comparables were improved with one-story dwellings of frame construction built in 1950 and 1961. The comparables had 1,248 and 1,272 square feet of living area. Each home had a crawl space foundation and central air conditioning. One comparable had a fireplace. Comparable #1 had a 480 square foot attached garage and a 576 square foot detached garage. Comparable #2 had a 364 square foot attached garage and a 1,000 square foot detached wooden shed. These properties had improvement assessments of \$29,018 and \$26,618 or \$23.25 and \$20.93 per square foot of living area, respectively.

The evidence also disclosed that the comparables had sites of .37 of an acre and 2.87 acres. The land assessments were \$4,076 and \$6,797 or \$11,016 and \$2,368 per acre, respectively.

The board of review also provided a map depicting the location of the subject property and the comparables submitted by the parties.

The board of review was of the opinion the subject's improvement assessment was within the range established by the comparables in the record and no reduction was justified.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued assessment inequity 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 assessments 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 a reduction is not warranted.

The record contains descriptions and assessment information on six comparables submitted by the parties that had varying degrees

of similarity to the subject property. These properties had total assessments ranging from \$28,696 to \$35,256. The subject property has a total assessment of \$32,665, which is within the range as established by these comparables. The comparables had improvement assessments ranging from \$22,671 to \$29,018 or from \$17.62 to \$23.25 per square foot of living. The subject has an improvement assessment of \$27,560 or \$22.08 per square foot of living area, which is within the range established by the comparables. The comparables had land assessments ranging from \$4,076 to \$6,797 while the subject had a land assessment of \$5,095, which was within this range. The comparable most similar to the subject in land size was the comparable located at 5760 Monarch with 1.13 acres assessed at \$6,114 or approximately \$5,411 per acre. The subject, with a .99 site, has a land assessment of \$5,095 or \$5,147 per acre, which is below that of the most similar comparable. The Board finds this evidence demonstrates the subject property is being equitable assessed.

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 exists on the basis of the evidence.

As a final point, the Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being assessed at a substantially higher proportion of market value than the comparables he submitted.

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Based on this record the Board finds a reduction in the subject's assessment is not justified.

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

Marko 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: April 20, 2012

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.