



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

APPELLANT: Herbert & Elizabeth Zabel
DOCKET NO.: 09-00098.001-R-1
PARCEL NO.: 12-17-03-201-008

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

LAND: \$5,669
IMPR.: \$57,901
TOTAL: \$63,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story story frame dwelling with some brick veneer trim. The dwelling contains 1,838 square feet of living area and was built in 1994. Amenities include a full unfinished basement, central air conditioning, a gas log vented fireplace, and a 768 square foot attached garage. The subject has a .64 acre or 27,878 square foot lot.

The appellant, Herbert Zabel, appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of these claims, the appellants submitted a letter outlining various aspects of the inequity claims, property record cards and an equity analysis of six suggested assessment comparables. The comparables are located from 100 feet east to ½ mile south of the subject. The comparables consist of a split-level style dwelling; a part one-story and part two-story style dwelling; a two-story style dwelling; and three, one-story style dwellings. The dwellings are of frame exterior construction dwellings that were built from 1990 to 1996. Although not listed on their property record cards, the appellants claim comparables 1 and 2 have finished basements of 1,092 and 1,848 square feet,

respectively. Three of the remaining comparables have crawl space foundations while the split-level dwelling has a finished lower level of 1,895 square feet. All the comparables have central air conditioning and attached or integral garages that range in size from 399 to 770 square feet. Four comparables have a fireplace. Comparables 3 and 6 have a second detached garage of 240 and 528 square feet, respectively. Comparables 1 and 4 are also improved with pole buildings of 864 and 1,680 square feet, respectively. The appellants calculated that the dwellings range in size from 1,580 to 3,696 square feet of living area by including finished basements or the finished lower level area for the split-level dwelling. In order for comparison to the subject, the appellants deducted the subject and comparables' improvement assessments by \$15.00 per square foot for garage space and \$10.00 per square foot for the pole buildings. The source of the per square foot adjustment amounts were not disclosed. As a result the appellants calculated that the comparables had adjusted improvement assessments ranging from \$38,902 to \$75,268 or from \$10.53 to \$27.91 per square foot of living area including land. The subject property had an adjusted improvement assessment of \$55,336 or \$30.11 per square foot of living area.

The six comparables have lots that range in size from .63 to 10.40 acres of land area and have land assessments ranging from \$6,443 to \$19,334 or from \$1,513 to \$10,227 per acre of land area. The subject property has a land assessment of \$5,669 or \$8,858 per acre of land area.

During the hearing, the appellant admitted he estimated the sizes of the comparable dwellings in some circumstances. The appellant also opined lots of 10.4, 6.14 and 9.53 acres of land are similar in size to the subject's .64 acre lot. The appellant argued comparable 4 sold and was split into multiple parcels for \$5,000 per acre.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$68,685 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, a corrected grid analysis of the six comparables submitted by the appellants and an additional assessment analysis of four suggested comparables.

With respect to the assessment analysis submitted by the appellants, the board of review argued that many of the comparables are not similar to the subject in design and foundation type. The board of review also argued the appellants incorrectly included purported finished basements or finished lower levels in the total amount of living area for their comparables. The board of review submitted a corrected analysis

of the appellants' suggested comparables using the data from property record cards.

The comparables submitted by the appellants consist of a split-level; a part one-story and part two-story; a two-story; and three, one-story style dwellings. The dwellings are of frame exterior construction that were built from 1990 to 1996. One comparable (split-level) has a finished lower level. Two comparables have full unfinished basements. Three comparables have crawl space foundations. All the comparables have central air conditioning and attached or integral garages that range in size from 399 to 700 square feet. Four comparables have a fireplace. Comparables 3 and 6 have a second detached garage of 240 and 528 square feet, respectively. Comparables 1 and 4 are also improved with pole buildings of 864 and 1,680 square feet, respectively. According to their property record cards, the comparables range in size from 1,580 to 2,675¹ square feet of above grade living area. The comparables have improvement assessments ranging from \$50,107 to \$65,978 or from \$21.60 to \$31.71 per square foot of living area. The subject property has an improvement assessment of \$63,016 or \$34.28 per square foot of living area.

With respect to the subject's land assessment, the board of review argued appellants' comparables 1, 3, 4 and 5 are dissimilar to the subject due to their considerably larger land sizes. The board of review indicated appellants comparables 2 and 6 are similar in land size to the subject with .64 and .63 of an acre of land area, respectively. They each have a land assessment of \$6,443 or \$10,067 and \$10,227 per acre of land area. The subject property, which contains .64 of an acre of land area, has a land assessment of \$5,669 or \$8,858 per acre of land area.

In further support of the subject's improvement assessment, the board of review submitted an assessment analysis of four suggested comparables. The comparables are located in Mt. Zion Township like the subject, but their proximity in relation to the subject was not disclosed. At the hearing the Chief County Assessment Officer testified the comparables are located from 1.5 to 4 miles from the subject. The comparables are located in the communities or have mailing addresses of Dalton City, Mt. Zion or Decatur. The subject is located in Mt. Zion. The comparables consist of one-story style dwellings of frame or brick and frame exterior construction that were built from 1997 to 2004. Two comparables have full unfinished basements and two comparables have full basements with 418 and 1,591 square feet of finished area. Other features include central air conditioning and attached garages that range in size from 576 to 808 square feet.

¹ Comparable 3, the split-level dwelling, was listed as having 2,240 square feet of living area. However, its property record card depicts 1,895 square feet of above grade ground floor living area with 780 square feet of living area over the garage, totaling 2,675 square feet of above grade living area, excluding its 1,895 square foot finished lower level.

Three comparables have one or two fireplaces. The dwellings range in size from 1,724 to 1,968 square feet of living area and have improvement assessments ranging from \$64,291 to \$77,335 or from \$32.67 to \$42.82 per square foot of living area. The subject property has an improvement assessment of \$63,016 or \$34.29 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under questioning, the land sizes of the board of review's comparables were discussed. The Chief County Assessment Officer testified the board of review comparables have lots that range in size from .25 to 2.44 acres with land assessments ranging from \$4,294 to \$12,891 or from \$4,167 to \$51,564 per acre. The assessor also explained depending on location land values may vary. She also reiterated that accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, she testified that as the size of a property decreases, its per unit value increases. She did not know the valuation methodology used by the township assessor in valuing land from the subject's area. In response, the appellant argued there is no documentation showing exactly how land values were calculated. However, the Board finds the appellant submitted no credible market value evidence demonstrating that the land assessment assigned to any property contained in this record was not reflective of fair market value.

The Chief County Assessment Officer agreed that property record cards do not depict or segregate the assessed valuations of the various components of individual properties, such as the pole barns situated on appellants' comparables 1 and 4. She testified "valuation sheets" can be obtained which detail "value estimates" under the cost approach that are maintained by the county assessor. The Chief County Assessment Officer testified the subject's assessment was calculated using the depreciated cost approach to value plus neighborhood factors based on market studies. At the request of the Board's Hearing Officer, the board of review produced the "valuation sheet" for the subject property depicting the depreciated cost approach to value that was calculated in 2005. A copy of this document was provided to the appellant at the hearing. Since the 2005 depreciated cost approach was calculated, only equalization factors have been added to the subject's assessment. The evidence also indicated 2009 was the beginning of a new quadrennial assessment cycle. The board of review also supplied the subject's assessment history since 2005.

In rebuttal, the appellants argued much of the evidence offered by the board of review is untruthful. The appellants argued he still has not received any response from county assessment officials on how specifically the subject or comparables' assessments were calculated. With respect to the "correct" grid analysis of the appellants' comparables, the appellants argued

the county would not provide instructions to complete appeal forms. The appellants also pointed out that comparable 1 sold for \$315,000 in 2007, but its assessment reflects an estimated market value of \$237,078. The appellants also noted the wide differences between sale prices of the comparables in comparison to their assessed values.

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 this appeal. The Board further finds a reduction in the subject's improvement assessment is warranted.

The appellants argued unequal treatment in the assessment process. 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 appellants have overcome this burden.

With respect to the subject's improvement assessment, the parties submitted 10 suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 2 through 6 submitted by the appellants. Comparables 2, 3 and 5 are dissimilar in style and design when compared to the subject. Comparable 3 is considerably larger in size when compared to the subject. Comparables 4, 5 and 6 have crawl space foundations, unlike the subject's full unfinished basement. The Board also gave less weight to comparables 3 and 4 submitted by the board of review. These suggested comparables are somewhat newer in age and have finished basements, unlike the subject.

The Board finds the remaining three comparables are more similar when compared to the subject in age, size, design and features. Two comparables are slightly newer in age than the subject and one comparable has a 1,680 square foot pole building, a feature not enjoyed by the subject. The comparables have improvement assessments ranging from \$59,629 to \$65,842 or from \$32.27 to \$34.12 per square foot of living area. The subject property has an improvement assessment of \$63,016 or \$34.29 per square foot of living area, which is slightly above the range established by the most similar assessment comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is excessive and a reduction is warranted.

With respect to the subject's land assessment, the appellants submitted 6 suggested land comparables for the Board's consideration. The board of review presented no evidence or analysis to support the subject's land assessment. The Property

Tax Appeal Board gave less weight to four comparables submitted by the appellants due to their considerably larger land sizes when compared to the subject. The Property Tax Appeal Board finds the two remaining land comparables are most similar when compared to the subject in size and location. They contain .63 and .64 of an acre of land area and each has a land assessment of \$6,443 or \$10,067 and \$10,227 per acre of land area. The subject property, which contains .64 of an acre of land area, has a land assessment of \$5,669 or \$8,858 per acre of land area. The Board finds the subject's land assessment is lower than the most similar land comparables contained in this record. Therefore, the Property Tax Appeal Board finds the subject's land assessment is supported and no reduction is 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 appellants disclosed that properties located in the same geographic 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. Thus, no reduction in the subject's land 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

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: January 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.