FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tad A. Williams
DOCKET NO.: 09-00111.001-F-1
PARCEL NO.: 12-17-13-200-013

The parties of record before the Property Tax Appeal Board are Tad A. Williams, the appellant, 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:

F/Land:	$6,008
Homesite:	$6,801
Residence:	$70,453
Outbuildings:	$9,203
TOTAL:	$92,465

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 20-acre site improved with a part two-story and part one-story single family dwelling of frame construction that contains 2,632 square feet of living area.[1] Features of the home include a crawl space foundation, central air conditioning and an attached garage with 744 square feet of building area. The dwelling was constructed in 2004. Other improvements include an in-ground swimming pool, a pole building with 2,880 square feet of building area and another pole frame building with 675 square foot of building area used to store hay. The subject site has 12 acres of tillable land, 6 acres of pasture, approximately ½-acre of wasteland, approximately ½-acre of other land and a 1.31-acre homesite. The property is located in Dalton City, Mt. Zion Township, Macon County.[2]

[1] The Board finds the best evidence of size for the subject dwelling was the schematic drawing contained on the subject's property record card provided by the board of review which showed a two-story portion with 1,160 square feet of ground area and a one-story area behind the garage with 312 square feet of living area.

[2] The Board takes notice that the subject property was the subject matter of an appeal the prior tax year (2008) under Property Tax Appeal Board Docket No. 08-0706.001-F-1. In that appeal the Property Tax Appeal Board issued a

At the hearing the parties agreed that the assessed value of the farm buildings (pole barns) should be reduced from $9,880 to $9,203.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity. In support of this argument the appellant submitted descriptions and assessment information on six comparables described as being improved five, 2-story dwellings and a 1.5-story dwelling that ranged in size from 1,994 to 3,080 square feet of living area. The dwellings ranged in age from 4 to 90 years old and were located from 2 to 7 miles from the subject property. Four dwellings were described as having basements with two being finished, each comparable had central air conditioning, two comparables had a fireplace and each had a garage. In his grid analysis these comparables had improvement assessments ranging from $32,069 to $73,247 or from $13.43 to $35.83 per square foot of living area. The appellant indicated the comparables had total assessments ranging from $40,080 to $80,119 with an average total assessment of $66,546. The appellant indicated that if you take away the lowest assessment, the average total assessment is $71,839. The appellant submitted copies of the property record cards for these comparables disclosing he used the assessments for the 2008 tax year in his analysis. The subject's improvement assessment, excluding the farm buildings is $70,453 or $26.77 per square foot of living area. The subject's total assessment was $93,142. In discussing the comparables the appellant noted comparable #1 has a sunroom, attached garage and a detached garage; comparable #2 has an asphalt drive and a shed; comparable #3 has a full basement, an attached garage and a detached garage; comparable #4 has a full basement and a concrete driveway; and comparable #5 has a partial basement and a concrete/asphalt driveway.

At the hearing the appellant explained the assessment history of the subject beginning with a stipulation entered in 2005. He submitted a history disclosing the various assessment claims he made for 2005 through 2009. The appellant testified that the board of review indicated the increase in assessments from 2008 to 2009 was 4%. He testified he then went to the 2008 stipulation and raised the amount by 4% plus he added components for the swimming pool and hay barn. This resulted in a requested assessment of $86,669.

The last point the appellant made was that the board of review in its evidence described the subject as having a full basement while the subject does not have a basement; the board of review indicated the subject has 3.5 bathrooms but the subject home has

---

decision lowering the assessment to $76,843 based on an agreement of the parties. The Macon County Board of Review Board of Review indicated that 2009 was the general assessment year.

2.5 bathrooms; and the hay barn (pole building) does not have a concrete floor.[3]

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $93,142 was disclosed. The board of review submitted a grid analysis of the comparables submitted by the appellant with corrections to show the 2009 assessments along with copies of the respective property record cards. These properties had total assessments in 2009 ranging from $46,949 to $82,587. The dwellings were also described as ranging in size from 1,736 to 2,671 square feet of living area and were built from 1919 to 2005. The improvement assessments for the comparables, excluding farm buildings, ranged from $39,669 to $74,639 or from $18.42 to $37.26 per square foot of living area. The board of review was of the opinion these comparables support the subject's non-farm improvement assessment.

The board of review representative testified the grid analysis it prepared contained an error with respect to describing the subject as having a full basement. The board's representative noted the subject's property record card showed the home as having a crawl space foundation.

At the hearing the chief county assessment officer testified that farmland in Macon County is assessed pursuant to relevant provisions of the Property Tax Code ("State Statute") based on the productivity indices assigned to the various soil types and number of acres. She indicated that the farmland assessment guidelines are followed throughout the county. The witness also testified that homesites are valued based on market value.

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.

Initially the Property Tax Appeal Board finds the parties are in agreement that the assessment of the farm buildings (outbuildings) should be reduced to $9,203.

The appellant also argued assessment inequity as the basis of the appeal with respect to the non-farm improvements. 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 to the non-farm improvement assessment is not warranted.

[3] At the hearing the parties agreed that the concrete floor in the outbuilding was not at issue since they had agreed to a revised outbuilding assessment.

The record contains information on the same six improved comparables submitted by the appellant and the board of review. The record disclosed, however, the assessment information provided by the board of review was for tax year 2009 while the appellant used information for the 2008 tax year. Additionally, the Board finds the board of review provided more accurate descriptive information on the comparables. Therefore, the Property Tax Appeal Board finds the board of review's grid analysis is more credible. Using the board of review's information, the Property Tax Appeal Board finds the three best comparables in this record to be comparables #1, #3 and #5. These comparables were improved with a two-story dwelling and two part two-story and part one-story dwellings ranging in size from 1,994 to 2,260 that were constructed from 1990 to 2005. These comparables had varying degrees of similarity to the subject dwelling. Their improvement assessments, excluding farm buildings, ranged from $58,423 to $74,639 or from $28.49 to $37.26 per square foot of living area. Comparables #3 and #5 were most similar to the subject dwelling in age but were superior with basements. These two comparables had improvement assessments of $74,307 and $74,639 or $37.26 and $33.02 per square foot of living area, respectively. The subject dwelling has an improvement assessment of $70,453 or $26.77 per square foot of living area, which is below the range of the best comparables on a square foot basis. The remaining comparables were given little weight due to their ages. Based on this record the Board finds the appellant did not demonstrate the subject's non-farm improvements were being inequitably assessed by clear and convincing evidence.

The Board further finds the appellant submitted no evidence challenging the correctness of the assessments for the farmland and homesite.

Based on this record the Board finds a reduction in the subject's assessment is warranted pursuant to the agreement of the parties with respect to the farm buildings.

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.

Chairman

Member

Member

Member

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 19, 2012

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.