



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

APPELLANT: Kim Cantrell
DOCKET NO.: 09-00448.001-R-1
PARCEL NO.: 01-28-405-009

The parties of record before the Property Tax Appeal Board are Kim Cantrell, the appellant, and the Marion 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 Marion County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$800
IMPR.: \$0
TOTAL: \$800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,875 square foot parcel of land with a 1993 mobile home situated thereon. The property is located in Patoka, Patoka Township, Marion County.

Initially this appeal also concerned the assessment of a carport which had reportedly been placed on the subject property by the tenant. The appellant contended this tenant did not permanently affix the carport to the property and furthermore intended to remove the same when he vacated. In response to the appeal, the board of review concurred that the carport has been removed and agreed that the same should not be assessed as real estate under the Property Tax Code (35 ILCS 200/1-130). Thus, the only remaining dispute between the parties concerns the assessment of the subject land.

The appellant's petition indicated both overvaluation and unequal treatment in the assessment process with regard to the subject's land assessment. The appellant presented a letter and a grid analysis of comparable properties to support the arguments. The appellant also reported that the subject property was purchased in February 2005 for \$2,000 although the property was not

advertised for sale prior to its purchase. In particular, the appellant noted the assessment has been "raised 35% in this past year."

In the grid analysis, the appellant presented four comparables with both assessment and sales data. The comparables are located in the subject's neighborhood code as assigned by the assessor. The parcels ranged in size from 5,663 to 18,480 square feet of land area and have land assessments ranging from \$770 to \$1,850 which reflects either \$0.05 or \$0.14 per square foot of land area. The subject with a land assessment of \$800 is assessed at \$0.14 per square foot of land area.¹

The appellant also reported that these four comparables sold between July 2008 and October 2010 for prices ranging from \$690 to \$3,000 or for \$0.12 to \$0.21 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$675 or \$0.11 per front foot of land area.

The board of review presented its "Board of Review Notes on Appeal" wherein its final total assessment of \$1,360 was disclosed. As noted previously, the board of review proposed to remove the improvement assessment assigned to the carport, but sought confirmation of the subject's land assessment of \$800.

The appellant was notified of this proposed assessment reduction and given 30 days to respond thereto. The appellant responded to the Property Tax Appeal Board within the time allotted and rejected the proposed reduction along with filing responsive arguments to the board of review's evidence that will be addressed later in this decision.

The subject's proposed land assessment of \$800 reflects an estimated market value of \$2,374 or \$0.40 per square foot of land area using Marion County's 2009 three-year median level of assessments of 33.70%. (86 Ill.Admin.Code §1910.50(c)(1)).

In further response to the appellant's data, the board of review submitted a letter outlining the arguments, a grid analysis reiterating the appellant's four comparables, a grid analysis of equity comparables and a grid analysis of comparable sales both of which were intended to support the subject's land assessment.

As to the appellant's evidence, the board of review noted that for this 2009 assessment appeal (assessment as of January 1, 2009) the appellant submitted three sales from 2010. Furthermore, appellant's comparable #2 is owned by an adjacent

¹ The appellant included a copy of the Marion County Board of Review Notice of Findings indicating no change in the assessment of the subject property as a consequence of board of review action; Reason For Change: Board of Review Final Decision. There is no indication that the board of review issued an equalization factor that was directly appealable to the Property Tax Appeal Board.

land owner and is an irregularly shaped parcel. Comparable #3 which sold in February 2010 with a mobile home for \$1,500 was sold again in March 2011 as a vacant lot for \$2,800. Lastly, the board of review contends that appellant's comparable #4 does not reflect a valid sale as the transaction involved an Executor's deed (see PTAX-203 Illinois Real Estate Transfer Declaration).

In an equity grid, the board of review presented five comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The board of review contends that all land within Patoka Township was reassessed in 2009 and for land within city limits, the assessment reflected a market value of \$0.41 per square foot of land area or an assessment of \$0.14 per square foot of land area. The five comparables range in size from 7,000 to 15,000 square feet of land area with land assessments ranging from \$960 to \$2,050 or \$0.14 per square foot of land area.

As to sales data, the board of review presented a grid analysis of eight comparables. The location of these comparables in relation to the subject was not disclosed. In its letter, the board of review reported the properties were "in cities/villages of like kind and size." The comparable parcels range in size from 5,000 to 23,000 square feet of land area. The parcels sold between April 2006 and June 2010 for prices ranging from \$4,000 to \$15,000 or from \$0.44 to \$4.35 per square foot of land area.² Comparables #7 and #8 were included "to show an increasing market indication from the subject property."

Based on its analysis of these properties, the board of review requested confirmation of the subject's land assessment of \$800.

In response to the board's evidence and proposed improvement assessment reduction, the appellant questioned the stated criticisms of her comparable properties. She further questioned the location of the board of review's comparables "in cities/villages of like kind."

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 appellant argued in part the subject's assessment was excessive because of the substantial increase in its assessment of 35% from 2008 to 2009. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. 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, but at a minimum every four years that reflect fair market value, maintain uniformity of assessments,

² The Property Tax Appeal Board finds that the "sale price sq. ft" reported in this grid was erroneous for six of the comparables.

and are fair and just. 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 and/or whether assessments are reflective of market value. This may result in many properties having increased or decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments.

Appellant argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

The parties presented a total of twelve sales to support their respective positions before the Property Tax Appeal Board. The Board finds appellant's comparable #2 and board of review's comparable sales #2, #3 and #5 were most similar to the subject in size as they range from 5,000 to 6,000 square feet of land area. These four properties sold between June 2008 and March 2010 for prices ranging from \$690 to \$6,000 or from \$0.12 to \$1.00 per square foot of land area. The subject's proposed reduced assessment reflects an estimated market value of \$2,374 or \$0.40 per square foot of land area which falls within the range of the most similar comparables on this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its proposed land assessment is supported and no reduction is warranted.

The appellant also contended unequal treatment in the subject's assessment as a 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were located in the subject's neighborhood code as assigned by the assessor. These comparables had land assessments of \$0.05 or \$0.14 per square foot of land area. The subject's land assessment of \$800 or \$0.14 per square foot of land area is within this range and identical to the land assessment of neighboring properties on a per-square-foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted on this record.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion, in accordance with the agreement of the parties, the improvement assessment on this property shall be removed. As to the land assessment, as outlined above, no reduction is warranted on this record.

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: November 30, 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.