FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kim Cantrell
DOCKET NO.: 09-00449.001-R-1
PARCEL NO.: 01-28-304-013

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 **no change** 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:	$2,980
IMPR.:	$0
TOTAL:	$2,980

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of .50-acre or 21,780 square feet of land area has a 1967 mobile home located on the property. The property is located in Patoka, Patoka Township, Marion County.

The appellant's appeal is based on unequal treatment in the assessment process.[1] In a grid analysis, the appellant submitted information on three comparable properties said to be in the same neighborhood code assigned by the assessor as the subject. The comparable parcels range in size from 5,875 to 18,480 square feet of land area. The comparables have land assessments ranging from $800 to $1,610 or from $0.05 to $0.14 per square foot of land area. The subject's land assessment is $800 or $0.14 per square foot of land area.

In further support of this appeal, the appellant reported median incomes in the village, median family incomes and that 13.3% of the population was below the poverty line. Appellant further asserted there were no sales of lots in 2009. Finally, as an

[1] While the appellant also marked "comparable sales" as a basis of the appeal, only comparable #1 has sales data from July 2008; comparables #2 and #3 with sales from 2004 and 2005 are too distant in time to be relevant to the subject's estimated market value as of January 1, 2009. To present a comparable sales argument, an appellant must submit "not fewer than three recent sales" of comparable properties. (86 Ill.Admin.Code §1910.65(c)(4)).

owner of a number of properties, the appellant asserted that the subject property was the most unappealing parcel owned and has the oldest mobile home of the properties owned by the appellant, but the assessment is "3 times anywhere else we have."

The appellant also reported that the subject property was purchased in January 2005 for $5,000 for which $3,782.92 was attributed to the mobile home located on the property.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to $700 or $0.03 per square foot of land area.[2]

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $2,980 was disclosed. In response to the appeal, the board of review submitted a letter outlining the arguments, a grid analysis of equity comparables and two separate grid analyses of comparable sales to support the subject's land assessment.

As to the appellant's evidence, in the letter the board of review noted the dated nature of appellant's sales #2 and #3.

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. Board of review comparable #3 is also appellant's comparable #1 although the appellant reported a land assessment of $1,000 whereas the board of review reported a land assessment of $2,350 which is also depicted for 2009 on the attached property record card.[3] 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 21,780 square feet of land area with land assessments ranging from $960 to $2,980 or $0.14 per square foot of land area.

As to sales data, the board of review presented two grids. The first grid analyzed comparables based on size. The board of review here presented five properties ranging in size from 21,000 to 23,000 square feet of land area. These properties sold between June 2006 and March 2009 for prices ranging from $5,200 to $14,000 or from $0.23 to $0.67 per square foot of land area. In the second grid analysis, the board of review presented "recent" sales. This grid of eight comparables ranged in size

[2] 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.

[3] Based on the property record card, it appears that the "building" on this property had an assessment of $1,000 whereas the land had an assessment of $2,530.

from 3,250 to 31,966 square feet of land area. The parcels sold between April 2008 and November 2008 for prices ranging from $500 to $15,000 or from $0.15 to $1.00 per square foot of land area.[4] Based on its analysis of these properties, the board of review requested confirmation of the subject's land assessment of $2,980 or a market value of approximately $8,940 or $0.41 per square foot of land area.

In written rebuttal, the appellant contended that the assessments on parcels fail to reflect their recent sale prices. The appellant also pointed out that each of the sales presented by the board of review except for two properties were located in communities other than Patoka. In addition, three of the equity comparables presented by the board of review as to land assessments have frame built garages on the properties meaning these are not "comparable properties" to the subject.

Lastly, the appellant reported three sales that occurred in February, March and October 2010. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. [Emphasis added.] (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered these 2010 sales now reported by the appellant in conjunction with her rebuttal argument. Moreover, the appellant did not report the land sizes of this purported comparables so that a full analysis could be performed, if such evidence could be considered at this time.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant presented data alleging unequal treatment in the subject's land assessment. 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 appellant has not met this burden.

The parties presented a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds appellant's comparables #1 and #3 along with board of review comparables #3, #4 and #5 were most similar to the subject in size. The record reveals that the common

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

equity comparable between the parties, a parcel of 18,480 square feet, had a 2009 land assessment of $2,530 or $0.14 per square foot of land area, not $1,000 or $0.05 per square foot as reported by the appellant. These three most similar comparable parcels had land assessments ranging from $2,050 to $2,980 or $0.14 per square foot of land area. The subject's land assessment of $2,980 or $0.14 per square foot of land area is identical to these most similar land comparables 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.

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).

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970).

When market value is the basis of an 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 the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation. The parties submitted a total of 13 comparable sales for the Board's consideration. Of those 13 comparables, the Board finds that 6 were similar to the subject in land area ranging from 18,480 to 23,000 square feet of land area. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between June 2006 and April 2009 for prices ranging from $3,000 to $14,000 or from $0.16 to $0.67 per square foot of land area. The subject's land assessment reflects a market value of approximately $8,940 or $0.41 per square foot of land area, using the statutory level of assessment of 33.33%. The subject's estimated market value of $0.41 per square foot of land area falls within the range of the most similar comparable sales data in this record reflecting

recent selling prices. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

In conclusion, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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.

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: November 30, 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.