FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kim Cantrell
DOCKET NO.: 09-00450.001-R-1
PARCEL NO.: 01-28-405-023

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:	$1,610
IMPR.:	$710
TOTAL:	$2,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,750 square foot parcel of land with a 1983 mobile home situated thereon. The property is also improved with a wooden 120 square foot deck and a 288 square foot semi-trailer used as a utility shed.[1] The subject is located in Patoka, Patoka Township, Marion County.

The appellant's petition indicated both overvaluation and unequal treatment in the assessment process with regard to the subject's land and improvement assessments. The appellant presented a letter and a grid analysis of comparable properties to support the arguments along with various attachments. The appellant also reported that the subject property was purchased at auction in December 2004 for $3,500. The property was advertised for sale in the local paper prior to its purchase and the appellant included a copy of the PTAX-203 Illinois Real Estate Transfer Declaration reporting the sale price of $10,000 along with personal property of $6,500 that was included in the sale (a 1983 Liberty Homes mobile home of 1,164 square feet). Likewise, the

[1] The wheels and axle of this trailer have been removed; the bed of the trailer rests on a concrete pad and concrete blocks based on photographs submitted.

Settlement Statement reflects the contract sales price of $10,000.

In the letter, the appellant noted the assessment of the subject property has been raised 41% in this past year. "I think all three changes to the assessment are too high for what is there and the facts of the area don't support the raise." The appellant contends that the 11-year-old "porch" has an estimated market value of $1,490, but "the wood is in poor shape and does not even touch or attach anywhere to the mobile home on any side, shown in the pictures, I think this is not accurate." There were five color photographs included with the appeal depicting a deck. The appellant also raised a classification issue by contending that the semi-trailer on the property sits on blocks "that could be moved, it is not fastened anywhere." There were four photographs of a semi-trailer that appears to be resting on a concrete slab and concrete blocks.

In the grid analysis, the appellant presented two comparables with both assessment and sales data. The comparables are located in the subject's neighborhood code as assigned by the assessor. The parcels contain 5,875 and 18,480 square feet of land area, respectively. These properties have land assessments of $1,000 and $800 or $0.05 and $0.14 per square foot of land area. The subject with a land assessment of $1,610 is assessed at $0.14 per square foot of land area.[2] There is also an improvement assessment of $560 on comparable #2, but other than noting a mobile home, the appellant did not report what real property existed on this parcel that was being assessed as an improvement. The appellant reported that these comparables sold in February 2005 and July 2008 for prices of $2,000 and $3,000, respectively.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to $1,140 or $0.10 per front foot of land area and a reduction in the subject's improvement assessment from $710 to $80 which would reflect a market value of approximately $240 for the deck and semi-trailer used as a shed.

The board of review presented its "Board of Review Notes on Appeal" wherein its final total assessment of $2,320 was disclosed. The subject's total assessment reflects an estimated market value of $6,884 using Marion County's 2009 three-year median level of assessments of 33.70%. (86 Ill.Admin.Code §1910.50(c)(1)).

In response to the appellant's data, the board of review submitted a letter outlining the arguments, data regarding the classification issue along with two examples of similarly assessed comparables, a grid analysis of land equity comparables

[2] The appellant included a copy of the Marion County Board of Review Notice of Findings indicating 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.

and two grid analyses of comparable land sales to support the subject's 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's comparable #2 with a 2005 sale date is "not reflective of current market values."

On the classification issue, the board of review submitted four color photographs of the semi-trailer. The board of review contends it is used for storage as shown by interior photographs; it has electrical access as also depicted in the photographs; and it has a lean-to carport attached to the semi-trailer. The board of review also included two property record cards depicting properties in the county with semi-trailers that are used for storage and assessed as utility sheds by the assessing officials. Finally on this issue, the board of review cited to a prior decision of the Property Tax Appeal Board discussing the intention test in relation to the assessment of docks that were annexed to the realty by a cable. Furthermore, in light of the assessment of similar semi-trailers in the jurisdiction, the board of review contends the assessment of the subject's semi-trailer is not inequitable.

In an equity grid, the board of review presented five comparable parcels 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 contain either 11,750 or 17,625 square feet of land area with land assessments of $1,610 or $2,410 which reflects an assessment of $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 nine properties ranging in size from 10,000 to 13,000 square feet of land area. These properties sold between January 2006 and April 2009 for prices ranging from $1,000 to $15,000 or from $0.09 to $1.19 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 parcel size from 3,250 to 31,966 square feet of land area. These parcels sold between April 2008 and November 2008 for prices ranging from $500 to $15,000 or from $0.15 to $1.19 per square foot of land area.[3]

Based on its analysis of these properties and the legal argument on classification, the board of review requested confirmation of the subject's assessment including that the semi-trailer qualifies as real estate for assessment purposes.

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

In written rebuttal, the appellant questioned the board of review's comparables in the equity analysis that were improved with structures such as a home or home and garage.[4] The appellant also contends that these assessments fail to reflect the market values of these properties "as indicated by lack of substantial sale information."

As to the classification of the semi-trailer, the appellant noted the items depicted in storage, the definition of "annexed property" and reported that the breaker, wire and conduit have been removed "so as it leave no consideration to the implied permanent structure to property idea." To further support this contention, the appellant submitted nine color photographs dated in April 2011 depicting the disconnection of electricity to the semi-trailer. As to the carport lean-to, the appellant contends "it does not even touch the semi-trailer, and has no anchor system to it whatsoever."

For the board of review's sales data, the appellant reports that these comparables are 10 to 15 miles from the subject property and therefore, the appellant asserts these are not similar to the subject. Moreover, the assessments of these properties fail to reflect their recent sale prices in many instances.

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 <u>newly discovered comparable properties</u>. [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 these 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 initial issue is whether the semi-trailer should be assessed as real estate. Section 1-130 of the Property Tax Code defines real property for assessment purposes in part as:

> The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, ... and all rights and privileges belonging or pertaining thereto, except

[4] The appellant did not, however, allege that the board of review reported more than purely the land assessments for these properties.

> where otherwise specified by this Code. Included therein is any vehicle or similar portable structure used or so constructed as to permit its use as a dwelling place, if the structure is resting in whole on a permanent foundation. . . . (35 ILCS 200/1-130).

In light of the foregoing statutory provision, the assessment of the semi-trailer as a storage shed is appropriate as a "structure" that is located on the premises (35 ILCS 200/1-130). Moreover, other than challenging its classification, the appellant did not provide any market value data to support a claim that the semi-trailer was overvalued when used as a shed on the subject property. Thus, the appellant has failed to support her overvaluation claim as to the semi-trailer.

Likewise, as to the assessment of the deck, the Board finds this is a structure or "improvement" on the premises of the subject property and should be assessed. The fact that the deck was not "attached" to the mobile home is not relevant to the question of whether it should be assessed as real property under the Property Tax Code (35 ILCS 200/1-130). Furthermore, the Board finds that the appellant here again failed to provide any market value data to support the contention that the deck was overvalued. Mere assertions that the deck is in poor condition without market value data to support a different value conclusion is not sufficient to challenge the value assigned to the deck.

The appellant also argued in part the subject's assessment was excessive because of the substantial increase in its assessment of 41% 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, 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.

The appellant contended in part 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 sixteen sales to support their respective positions before the Property Tax Appeal Board. The Board finds appellant's comparable #1 and the board of review's comparable sales "based on size" were most similar to the subject parcel as they range from 10,000 to 18,480 square feet of land area. These properties sold between January 2006 and November 2008 for prices ranging from $1,000 to $15,000 or from $0.05 to $1.19 per square foot of land area. The subject's land assessment of $1,610 reflects a market value of $4,777 or $0.41 per square foot of land area which falls within the range of these comparable land sales. 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 of land as reflected by its 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). 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 submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the equity comparables submitted by the board of review were located in the subject's neighborhood code as assigned by the assessor and were most similar in size to the subject. These comparables were given the most weight in the Board's analysis and had land assessments of $0.14 per square foot of land area. The subject's land assessment of $1,610 or $0.14 per square foot of land area is identical to the land assessments of these 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.

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.