



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

APPELLANT: Cindy Branch
DOCKET NO.: 09-01534.001-R-1
PARCEL NO.: 05-000-662-20

The parties of record before the Property Tax Appeal Board are Cindy Branch, the appellant, by attorney Jeff W. DeJoode of March, McMillan and DeJoode, Macomb; and the McDonough 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 McDonough County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 999
IMPR.: \$ 32,334
TOTAL: \$ 33,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of brick, concrete block and wood frame exterior construction. The dwelling contains 2,704 square feet of living area and is approximately 45 years old¹. Features include a concrete slab foundation, central air conditioning and a two-car garage. The dwelling is situated on 1.79 acres of land area.

The appellant submitted evidence before the Property Tax Appeal Board through counsel claiming the subject's improvements are inequitably assessed. The subject's land assessment was not contested. In support of this claim, the appellant submitted a brief addressing the appeal, property record cards and an analysis of seven suggested comparables. Six comparables are located from ½ of a mile to 8.7 miles from the subject. The comparables consist of three, one-story single family dwellings; two, tri-level single family dwellings; a one and one-half story dwelling; and a one-story commercial building. Six comparables

¹ The subject dwelling was part of a former nursing home that was converted to single-family use in 2003.

are from 14 to 49 years old. The age of one comparable was not disclosed. Four comparables were described as having "siding" exteriors; two comparables have brick exteriors; and the exterior construction for one comparable was not disclosed. Six comparables have full or partial finished basements and one comparable has a concrete slab foundation. The comparables have central air conditioning; two comparables have one or two fireplaces; and four comparables have one or two car garages. Three comparables have sheds of unknown sizes. The appellant calculated that the comparables contain from 2,476 to 5,151 square feet of living/building area. The comparables have improvement assessments ranging from \$28,646 to \$47,393 or from \$8.96 to \$11.87 per square foot of living/building area. The subject property has an improvement assessment of \$32,334 or \$11.87 per square foot of living area.

The appellant's evidence disclosed comparables 2, 4, 5 and 6 sold from July 2008 to May 2009 for prices ranging from \$92,000 to \$95,000. The subject was purchased in November 2008 for \$106,500.

In the appellants brief, the appellant's counsel acknowledged that finished basement areas were included in the overall amount of living area for the comparables. The appellant's counsel argued that since real estate is marketed using total square footage of living space, it is not appropriate to ignore the living area in a basement. The appellant argued the subject is unusual because it was converted from a former nursing home and lacks street appeal due to its shed like appearance. The appellant argued there are no comparables that are similar to the subject in size, age or condition. The appellant argued that although comparable 7 is used for commercial purposes, it is most similar to the subject in building type, construction and location.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$33,333 was disclosed. The subject's assessment reflects an estimated market value of \$101,001 using McDonough County's 2009 three year median level of assessments of 33.00%.

In support of the subject's assessment, the board of review submitted property record cards and an analysis of seven suggested comparables. The board of review also submitted a revised analysis of the appellant's comparables with correction to their amount of living area. The board of review's evidence indicates the comparables submitted by the appellant range in size from 1,263 to 5,151 square feet of above grade living/building area with improvement assessments ranging from \$28,646 to \$47,939 or from \$8.96 to \$23.74 per square foot of living/building area.

The seven additional comparables submitted by the board of review are located from .25 of a mile to 12 miles from the subject. The comparables consist of one-story dwellings with "siding" exteriors that are from 6 to 53 years old. Three comparables have finished basements that range in size from 540 to 2,300 square feet; three comparables have concrete slab or crawl space foundations; and one comparable has an unfinished basement. All the comparables have central air conditioning; three comparables have a fireplace; and all the comparable have garages that range in size from 336 to 930 square feet. The dwellings range in size from 2,070 to 2,736 square feet of living area and have improvement assessments ranging from \$29,615 to \$103,175 or from \$13.79 to \$37.10 per square foot of living area. The subject property has an improvement assessment of \$32,334 or \$11.95 per square foot of living area.

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

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 no reduction in the subject's assessment is warranted.

As an initial matter, the Property Tax Appeal Board finds the appellant inappropriately included below grade or finished basement area in the overall amount of total living area. The Board finds accepted real estate valuation methodology provides that only above grade finished space is calculated in the total amount of living area of a particular property. Finished basements are considered an amenity or feature for valuation and comparison purposes. After reviewing the property record cards supplied by the appellant, the Board finds the comparables submitted by the appellant have dwellings or a building that range in size from 1,263 to 5,151 square feet of living/building area and have improvement assessments ranging from \$28,646 to \$47,939 or from \$8.96 to \$23.74 per square foot of living area.

The appellant 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. The Board finds the appellant failed to overcome this burden of proof.

The parties submitted the assessment information for fourteen suggested comparables for the Board's consideration. The Board gave less weight to five comparables submitted by the appellant. Comparables 2, 4, 5 and 6 are considerably smaller in size when compared to the subject. Comparable 7 is considerably larger when compared to the subject. Additionally, comparable 7 is a commercial property, unlike the subject's residential use, and

comparables 2 and 5 are tri-level style dwellings, dissimilar to the subject's one-story design. The Board also gave less weight to comparable 4 submitted by the board of review due to its newer age when compared to the subject.

The Board finds the remaining eight comparables are more similar when compared to the subject in design, age, size and features. The Board recognizes five of these comparable are superior to the subject in that they have unfinished or finished basements compared to the subject's concrete slab foundation. The comparables consist of one-story style dwellings that are from 20 to 49 years of age and contain from 1,876 to 2,736 square feet of living area. They have improvement assessments ranging from \$29,615 to \$103,175 or from \$13.79 to \$37.10 per square foot of living area. The subject property has an improvement assessment of \$32,334 or \$11.95 per square foot of living area, which falls below the range established by the most similar comparables on a per square foot basis. After considering any necessary adjustments to the comparables for any differences when compared to the subject, such as age, size and features, the Board finds the subject's improvement 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). When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Although the comparables presented by the parties 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. Therefore, no reduction in the subject's 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

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.