



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

APPELLANT: Theodore Sisson  
DOCKET NO.: 09-01568.001-R-1  
PARCEL NO.: 17-29-200-003-0012

The parties of record before the Property Tax Appeal Board are Theodore Sisson, the appellant, by attorney Jesse R. Gilsdorf in Mt. Sterling, and the Mason County Board of Review, by Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., Springfield, Illinois.

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 **Mason** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,131  
**IMPR.:** \$34,438  
**TOTAL:** \$37,569

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story frame dwelling containing 1,667 square feet of living area. The home was built in 1997 and features a full basement. Other features include central air conditioning, a 794 square foot open frame porch, a 192 square foot wood deck and a 624 square foot attached garage. The subject parcel also has a second house containing 1,004 square foot of living area, a 96 square foot old wash house and a 380 square foot metal pole building. The home is situated on approximately 76,230 square feet of land area located in Kilbourne Township, Mason County, Illinois.

The appellant appeared, through counsel, before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. As an initial procedural matter, the appellant's attorney argued that the rules of the Property Tax Appeal Board require that the board of review be represented by a special assistant state's attorney for Mason County.

The Board finds that Christopher E. Sherer properly represents the Mason County board of review pursuant to Section 1910.70(d) of the rules of the Property Tax Appeal Board, which provides:

The board of review may be represented at a hearing by the county state's attorney's office, any attorney licensed to practice law in the State of Illinois properly authorized as a special assistant state's attorney, or board of review members or commissioners or their duly authorized designees. (86 Ill.Admin.Code §1910.70(d)).

In support of the assessment inequity argument, the appellant submitted a grid analysis of three suggested comparables located within 0.5 of a mile from the subject. The comparables are situated on one acre lots. The comparables were described as one-story or one and one-half story frame or brick dwellings containing from 1,492 to 2,768 square feet of living area. The dwellings were built from 1905 to 1992. Two comparables have partial basements and one has a slab foundation. Other features include central air conditioning and garages ranging in size from 576 to 864 square feet of building area. Two comparables have a fireplace. The comparables have land assessments ranging from \$1,627 to \$2,779 or \$0.04 and \$0.06 per square foot of land area. The comparables have improvement assessments ranging from \$24,473 to \$32,000 or from \$9.32 to \$17.61 per square feet of living area. The subject's land assessment is \$3,131 or \$.04 per square foot of land area. The subject's improvement assessment is \$38,991 or \$23.39 per square foot of living area.

The appellant's attorney first called Mac Shoopman, supervisor of assessments for Kankakee County, to explain why smaller homes have higher per square foot values than larger homes. The witness also stated that in his opinion the appellant's comparable #3 was the most comparable to the subject due to its size.

The appellant's attorney next called Gary Hamm for direct examination. Mr. Hamm disclosed that he holds a Certified Illinois Assessing Officer (CIAO) designation and is also the township assessor for Havana Township, Mason County. Mr. Hamm testified that he selected and viewed the appellant's comparables, which in his opinion as an appraiser had similar characteristics to the subject.

During cross-examination, Mr. Hamm acknowledged that he is an appraiser but he did not perform an appraisal for the subject property. He further testified that he selected properties with similar assessed values as the subject based on the scope of work assignment.

The board of review proposed to reduce the subject's assessment to \$37,569. The appellant was informed of this proposal and rejected it.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,716 or \$0.02 per square foot of land area and a reduction in the subject's improvement assessment to \$22,803 or \$13.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,122 was disclosed. In support of the subject's assessment, the board of review presented an assessment analysis for three suggested comparable properties located within 1 mile from the subject. The comparables have lot sizes ranging from 14,355 to 148,540 square feet of land area. The comparables were described as one-story dwellings containing from 1,116 to 2,232 square feet of living area. The dwellings were built in 1960 or 1979. Two comparables have full unfinished basements and one has a partial basement that is partially finished. Other features include central air conditioning and garages ranging in size from 528 to 2,604 square feet of building area. One comparable has a fireplace. The comparables have land assessments ranging from \$849 to \$3,584 or from \$0.02 to \$0.07 per square foot of land area. The comparables have improvement assessments ranging from \$22,814 to \$53,254 or from \$20.44 to \$23.86 per square feet of living area. The subject's land assessment is \$3,131 or \$.04 per square foot of land area. The subject's improvement assessment is \$38,991 or \$23.39 per square foot of living area.

Kristi Poler, Supervisor of Assessments for Mason County, testified that the board of review's comparables are substantially similar to the subject.

Under cross-examination, Ms. Poler testified that residential land in Kilbourne is assessed by two methods. In-town lots are assessed by their front foot area. Lots with additional acreage attached to a home site are assessed with a home site land value and additional acreage land value. Ms. Poler acknowledged that the subject and the board of review's comparable #1 were the only two properties assessed by the home site lots with additional acreage attached method.

Based on this evidence, the board of review requested the subject's assessment be confirmed or lowered per letter.

After hearing testimony 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 partial reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's assessment as the 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 met a portion of this burden.

As to the subject's improvement inequity argument, the Board finds the parties submitted six suggested comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 and the board of review's comparable #1 due to their significantly larger dwelling sizes when compared to the subject. Additionally, the appellant's comparable #1 is significantly older having been built in 1905. The Board finds the remaining three comparables submitted by the parties are most similar to the subject in age, size, design and some features. These comparables have improvement assessments ranging from \$22,814 to \$26,466 or from \$17.61 to \$21.48 per square foot of living area. The subject has an improvement assessment of \$38,991 or \$23.39 per square foot of living area, which is above the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as the slab foundation for the appellants comparable #3, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's assessment is warranted.

As to the subject's land inequity argument, the Board analyzed the same six comparables submitted by the parties. The Board gave less weight to the board of review's comparable #1 due to its considerably larger lot size when compared to the subject. The Board gave less weight to the board of review's comparable #2 due to its considerably smaller lot size when compared to the subject. The Board finds the remaining four comparable lots submitted by the parties were more similar to the subject in location and lot size. These comparables have land assessments ranging from \$1,627 to \$3,584 or from \$0.04 to \$0.07 per square foot of land area. The subjects land assessment is \$3,131 or \$0.04 per square foot of land area, which is within the range of the best land comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties disclosed that the 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.

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: February 22, 2013

*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.