



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

APPELLANT: Donald Quinones
DOCKET NO.: 09-01573.001-R-1
PARCEL NO.: 05-32-300-003-0040

The parties of record before the Property Tax Appeal Board are Donald Quinones, 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 no change 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: \$5,537
IMPR: \$120,990
TOTAL: \$126,527

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story brick dwelling containing 3,238 square feet of living area. The home was built in 2007.¹ Features of the home include a full finished basement, central air conditioning, a fireplace and a 1,280 square foot detached garage. Other features include a 1,152 square foot in-ground swimming pool, a 400 square foot pool house and a 4,500 square foot pole building. The home is situated on approximately 347,173 square feet of land area located in Havana Township, Mason County, Illinois.

The appellant appeared, through counsel, before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted a grid analysis of three suggested comparables. Two comparables are located within 2 miles from the subject and one is located 15 miles from the subject in Manito,

¹ The board of review reports the subject dwelling was built in 2006.

Illinois. The comparables have lot sizes ranging from 43,560 to 217,800 square feet of land area. The comparables were described as one and one-half story frame and brick dwellings containing from 3,308 to 3,797 square feet of living area. The dwellings were built from 1957 to 1996 and feature full basements. Other features include central air conditioning, a fireplace and garages ranging in size from 572 to 768 square feet of building area. Comparable #3 also has a 390 square foot swimming pool. The comparables have land assessments ranging from \$5,145 to \$7,781 or from \$0.04 to \$0.16 per square foot of land area. The comparables have improvement assessments ranging from \$56,847 to \$71,615 or from \$16.72 to \$18.86 per square foot of living area. The subject's land assessment is \$5,537 or \$.02 per square foot of land area. The subject's improvement assessment is \$120,990 or \$37.37 per square foot of living area.

The appellant's attorney first called Mac Shoopman, supervisor of assessments for Kankakee County, who testified that he reviewed the subject property and both the appellant's comparables as well as the board of review's comparables. Mr. Shoopman explained that the properties submitted by the appellant were similar in size to the subject and were located in Mason County.

The appellant's attorney next called Gary Hamm, township assessor for Havana Township, as a witness. Mr. Hamm testified that the appellant's comparables have a style difference when compared to the subject; however, in his professional opinion style does not matter in this market.

Under cross-examination, Mr. Hamm testified that Mr. Shoopman requested comparable properties that would be relevant to this appeal and that he was not paid for this service as Havana Township Assessor.

Based on this evidence, the appellant requested changes in both the land and improvement assessments of the subject property to a total assessment of \$62,403.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$126,527 was disclosed.

In support of the subject's assessment, the board of review presented a two page brief and an assessment analysis for five suggested comparable properties. Three comparables are located within 2 miles from the subject and two comparables are located 15 miles from the subject in Manito and San Jose, Illinois. The comparables have lot sizes ranging from 15,400 to 87,120 square feet of land area. The comparables were described as one-story dwellings of frame or brick construction containing from 1,400 to 1,992 square feet of living area. The dwellings were built from 1971 to 1979. Three comparables have full unfinished basements and two comparables have partial basements, one of which has finished area. Other features include central air conditioning and garages ranging in size from 528 to 912 square feet of

building area. Three comparables have a fireplace. The comparables have swimming pools ranging in size from 504 to 800 square feet and two comparables have additional garages of 1,008 and 1,080 square feet of building area. The comparables have land assessments ranging from \$2,533 to \$5,226 or from \$0.03 to \$0.30 per square foot of land area. The comparables have improvement assessments ranging from \$43,028 to \$63,598 or from \$27.03 to \$32.99 per square foot of living area. The subject's land assessment is \$5,537 or \$.02 per square foot of land area. The subject's improvement assessment is \$120,990 or \$37.37 per square foot of living area.

The two page brief disclosed that the appellant's comparables are multi-story dwellings with fewer plumbing fixtures and no basement finish when compared to the subject. In addition, only the appellant's comparable #3 has a swimming pool and an additional garage.

Kristi Poler, Supervisor of Assessments for Mason County, testified that she chose similar properties to the subject. The comparables are one-story ranch style, brick exterior with in-ground pools and out buildings.

Under cross-examination, Ms. Poler acknowledged that the board of review's comparables have smaller dwelling sizes when compared to the subject, however, the comparables are more similar to the subject than the appellant's comparables.

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

After hearing the 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 no 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 not met this burden.

As to the subject's improvement inequity argument, the Board finds the parties submitted eight suggested comparable properties for consideration. The Board finds the properties submitted by both parties are not particularly similar to the subject. For example, all the comparables submitted by the appellant are dissimilar one and one-half story dwellings and the comparables submitted by the board of review are significantly smaller in size when compared to the subject. In addition, all the comparables submitted by the parties are older than the subject, having been built from 1957 to 1996. The subject was built in

2006 or 2007. The subject also enjoys a larger lot, a larger garage, a 400 square foot pool house and a 4,500 square foot pole building.

While they are not particularly similar to the subject, the parties' suggested comparables consist of one and one-half story or one-story dwellings of frame, brick or frame and brick exterior construction, which are located from 1 to 15 miles from the subject. The dwellings were built from 1957 to 1996 and feature full unfinished basements or a partial finished basement. The dwellings range in size from 1,400 to 3,797 square feet of living area. These properties have improvement assessments ranging from \$43,028 to \$71,615 or from \$16.72 to \$32.99 per square foot of living area. The subject has an improvement assessment of \$120,990 or \$37.37 per square foot of living area, which is above the range of the most similar comparables contained in the record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their dissimilar one and one-half story designs, older ages, smaller lot sizes, smaller dwelling sizes and lack of accoutrements, the Board finds the subject's improvement assessment is justified and no reduction in the subject's assessment is warranted.

As to the subject's land inequity argument, the Board analyzed the same eight comparables submitted by the parties. The Board finds the properties submitted by both parties are not particularly similar to the subject. For example, all the comparables submitted by the parties have significantly smaller lot sizes when compared to the subject. The Board finds the comparable lots submitted by the parties have land assessments ranging from \$2,533 to \$7,781 or from \$0.03 to \$0.30 per square foot of land area. The subject's land assessment is \$5,447 or \$0.02 per square foot of land area, which is below the range of the 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.

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. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds logic would suggest the subject would have a higher market value than both parties' comparables given its superiority to both parties' comparables. The subject property has an improvement assessment of \$37.37 per square foot of living area, which is higher than the assessment comparables contained in this record. However, the Board finds the subject's higher improvement assessment is well justified given its superior age, size and features in relation to both parties' comparables.

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.