FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Theresa Sondag
DOCKET NO.: 09-01575.001-R-1
PARCEL NO.: 03-21-103-002-0040

The parties of record before the Property Tax Appeal Board are Theresa Sondag, 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:	$3,434
IMPR.:	$63,120
TOTAL:	$66,554

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story frame dwelling of vinyl and brick exterior construction containing 2,456 square feet of living area.[1] The home was built in 1990. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 744 square foot garage. The home is situated on a 43,560 square foot lot located in Manito 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 four suggested comparables located either 1 mile or 15 miles from the subject. The comparables have lots ranging in size from 43,560 to 217,800 square feet of land area. The comparables were described as 1.5-

[1] Subsequent to the hearing, the parties provided a corrected sketch of the subject dwelling depicting 2,456 square feet of living area. The Board finds this sketch provides the best evidence of the subject's dwelling size.

story dwellings of frame construction with vinyl or brick and vinyl exterior construction that contain from 2,478 to 3,664 square feet of living area. The dwellings were built from 1930 to 1994. The comparables feature full or partial unfinished basements, central air conditioning and garages ranging in size from 396 to 768 square feet of building area. Comparables #2 through #4 have a fireplace. The comparables have land assessments ranging from $3,507 to $7,781 or from $0.03 to $0.11 per square foot of land area. The comparables have improvement assessments ranging from $38,135 to $62,353 or from $15.39 to $17.92 per square feet of living area. The subject's land assessment is $3,434 or $0.08 per square foot of land area and its improvement assessment is $63,120 or $25.70 per square foot of living area.

The appellant's attorney first called the appellant, Robert Sondag, as a witness. Sondag testified that he has had multiple board of review hearings associated with the subject's tax assessment. He further testified that in a 2008 hearing with the board of review, he asked why the subject's second floor would be assessed higher than the first floor on a square foot basis. The appellant argued his question was not answered by the board of review.

Under cross-examination, the appellant acknowledged that there was a tax objection proceeding in circuit court regarding the subject property for a previous tax year. In that case, the County Treasurer asked that a measurement of the subject dwelling be performed, however, that case was dismissed prior to the subject dwelling being measured. The appellant's attorney objected to this questioning several times as to the relevancy of the testimony. The Property Tax Appeal Board hereby overrules the objections.

The appellant's attorney next called Gary Hamm as a witness. Hamm disclosed that he is the township assessor for Havana Township, Mason County. Hamm testified that he measures properties as part of his duties as both an assessor and an appraiser. He further testified that he measured the subject property from the outside and inside and calculated a dwelling size for the subject at 2,357 square feet of living area. When asked to explain the difference between the measurement that he performed and the measurements performed by the county, Hamm stated that "Again, I'm confused by their (Mason County) record cards myself. Sometimes it says two-stories, and then it says one-story and then things are crossed off. I'm not sure what their actual square footage is." He further acknowledged that the subject is a part one-story and part two-story dwelling and that he believes the county has assessed the subject as a two-story dwelling.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to $43,381.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $66,554 was disclosed. In support of the subject's assessment, the board of review presented an assessment analysis for eight suggested comparable properties. The comparables are located from 4 blocks to 15 miles from the subject. The comparables have lot sizes ranging from 11,050 to 67,518 square feet of land area. Three comparables were described as part one-story and part two-story dwellings, one comparable was part one-story and part split-level, two comparables were two-story dwellings, one comparable was a one and one-half story dwelling and one comparable was a one-story dwelling. The dwellings range in size from 1,269 to 3,028 square feet of living area and were built from 1975 to 2006. Six comparables feature full basements, two of which have finished area and two comparables feature partial basements, one of which has finished area. Other features include central air conditioning and garages ranging in size from 440 to 828 square feet of building area. One comparable has two garages of 480 and 594 square feet of building area. Three comparables have a fireplace. Comparable #1 has a swimming pool. The comparables have land assessments ranging from $1,591 to $5,367 or from $0.03 to $0.24 per square foot of land area. The comparables have improvement assessments ranging from $41,587 to $68,911 or from $20.15 to $32.77 per square feet of living area. The subject's land assessment is $3,434 or $0.08 per square foot of land area. The subject's improvement assessment is $63,120 or $25.70 per square foot of living area.

Kristi Poler, Supervisor of Assessments for Mason County, testified the subject's dwelling size has been an ongoing issue and the board of review stipulated to a size of 2,357 square feet of living area in the 2009 board of review hearing. She further testified that the appellant's comparables #1, #2 and #3 are older than the subject, which would lessen their comparability to the subject.

Under cross-examination, Poler testified that differences in the board of review's comparable property's characteristics could explain the variance in assessed values between the board of review's comparables, however the properties submitted by the board of review have similar characteristics and were deemed comparable to the subject. Poler acknowledged that she should have probably sent the Manito Township Assessor to measure the subject, after past complaints as to the subject's size. Poler conceded that since the subject's size is questionable, the assessment associated with the subject could possibly not be proper.

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

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 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 an initial matter, the Property Tax Appeal Board finds the appellant mischaracterized the design of the subject as a 1.5 story dwelling with vinyl siding. The photographic evidence as well as the testimony from Hamm clearly establishes that the subject is a part one-story and part two-story dwelling. The photographic evidence further depicts the appellant's comparable #1 as a one-story dwelling and comparables #2 and #4 as two-story dwellings, when characterized as 1.5 story dwellings within the appellant's grid analysis. These facts undermine the credibility of the evidence, prepared on behalf of the appellant.

As to the subject's land assessment, the Board finds the parties submitted twelve suggested comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 due to their significantly larger lot sizes when compared to the subject. The Board also gave less weight to the board of review's comparables #1, #2, #5, #6 and #8 due to their significantly smaller sizes lot sizes when compared to the subject. The Board finds the remaining five comparables submitted by the parties are most similar in size when compared to the subject. These comparables have land assessments ranging from $1,591 to $5,145 or from $0.03 to $0.12 per square foot of land area. The subjects land assessment is $3,434 or $0.08 per square foot of land area, which falls within the range of the most similar 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.

As to the subject's improvement assessment, the Board analyzed the twelve suggested comparables submitted by the parties. The Board gave less weight to the appellant's comparables due to their dissimilarities when compared to the subject. The subject is a part one-story and part two-story dwelling built in 1990. Comparable #1 is a dissimilar one-story style dwelling built in 1930 with a swimming pool. Comparables #2 and #4 are dissimilar two-story style dwellings. Additionally, the appellant's comparable #2 is considerably older having been built 30 years prior to the subject in 1960. Comparable #3 is a dissimilar one and one-half story style dwelling built in 1975. The Board also gave less weight to the board of review's comparables #2, #5, #6, #7 and #8 due to their dissimilarities when compared to the subject. Comparables #2 and #6 are dissimilar two-story style dwellings. In addition, comparable #2 was built in 1977 and

comparable #6 is considerably smaller when compared to the subject. Comparable #5 is a dissimilar one and one-half story style dwelling which is also considerably smaller when compared to the subject. Comparable #7 is a dissimilar one-story style dwelling and comparable #8 is a dissimilar part one-story and part split-level style dwelling. Additionally, comparable #8 is considerably smaller when compared to the subject.

The Board finds comparables #1, #3 and #4 submitted by the board of review are most similar to the subject in style, age and some features. These comparables have improvement assessments ranging from $61,020 to $68,911 or from $20.15 to $28.68 per square foot of living area. The subject has an improvement assessment of $63,120 or $25.70 per square foot of living area, which falls within the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified and no reduction in the subject's improvement 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.

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: February 22, 2013

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.