



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

APPELLANT: Brenda Davenport-Fornoff
DOCKET NO.: 09-01653.001-R-1
PARCEL NO.: 10-06-118-010-0040

The parties of record before the Property Tax Appeal Board are Brenda Davenport-Fornoff, 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: \$3,049
IMPR.: \$48,613
TOTAL: \$51,662

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part split-level frame dwelling containing 1,908 square feet of living area. The home was built in 1971. Features include a partial finished basement, central air conditioning, two fireplaces and a 560 square foot garage. The home is situated on two lots containing a total of 8,712 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 located within 2 blocks from the subject. The comparables' lot sizes were not disclosed. The comparables were described as ranch style dwellings of frame, brick or sandstone exterior construction containing from 1,600 to 1,908 square feet of living area. The dwellings were built from 1945 to 1965. Two comparables have partial basements, one of which has finished

area and one comparable has a crawl-space foundation. Other features include central air conditioning and one or two fireplaces. Two comparables have garages of 308 and 465 square feet of building area and one comparable has a carport. The comparables have land assessments ranging from \$2,385 to \$4,548. The comparables have improvement assessments ranging from \$29,245 to \$37,087 or from \$16.06 to \$20.41 per square feet of living area. The subject's land assessment is \$4,227. The subject's improvement assessment is \$48,613 or \$25.48 per square foot of living area.

The appellant's attorney first called Gary Hamm as a witness. Hamm disclosed that he is the township assessor for Havana Township, Mason County. Hamm testified that he selected the comparables, which in his opinion had similar characteristics and square footage as the subject. He further explained that there are very few split-level dwellings within the subject's township. As a result, Hamm selected ranch style dwellings of similar size to compare to the subject.

During cross-examination, Hamm acknowledged that he is the Havana Township Assessor and it is one of his duties to submit the level of assessments for properties within his jurisdiction. Hamm also acknowledged that he has the ability to "change things". He further acknowledged that the comparable properties that he chose were submitted to Mr. Shoopman in a graph and he was unaware who prepared "the form" submitted by the appellant to the Property Tax Appeal Board.

The appellant's attorney next called Mac Shoopman, the Chief County Assessment Official for Kankakee County. Shoopman testified that the land sizes for the comparables were taken from their property record cards, however, the analysis did not disclosed any land sizes and the property record cards were not submitted as evidence. The board of review's counsel objected to the use of evidence that was not timely submitted as evidence prior to the hearing. The Property Tax Appeal Board hereby sustains the objection.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,891 and a reduction in the subject's improvement assessment to \$35,021 or \$18.35 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 \$52,840 was disclosed. In support of the subject's assessment, the board of review presented an assessment analysis for three suggested comparable properties located within 7 blocks of the subject. The comparables have lot sizes of 8,481 or 11,111 square feet of land area. One comparable was described as a part one-story and part split-level dwelling and two comparables were described as split-level dwellings. The dwellings range in size from 1,008 to 1,232 square feet of living area and were built from 1961 to 1973. The comparables feature full basements and central air

conditioning. Comparable #1 has a 288 square foot garage and an 864 square foot garage. Comparable #2 has a 576 square foot garage and comparable #3 has a fireplace and an attached integral garage. The comparables have land assessments ranging from \$2,753 to \$3,960 or from \$0.32 to \$0.36 per square foot of land area. The comparables have improvement assessments ranging from \$26,426 to \$31,485 or from \$25.56 to \$29.00 per square feet of living area. The subject's land assessment is \$4,227 or \$0.49 per square foot of land area. The subject's improvement assessment is \$48,613 or \$25.48 per square foot of living area.

Kristi Poler, Supervisor of Assessments for Mason County, testified that the subject dwelling is located on two irregular shaped lots and had a room addition in 2001. She acknowledged that the comparables submitted by the board of review have much smaller living area when compared to the subject; however, their split-level styles are more similar to the subject than the comparables offered by the appellant.

Under cross-examination, Poler testified that the appellant's comparables #1 and #3 would have a greater cost to build due to their stone and brick exteriors when compared to the subject, but the greater cost would only be associated with the area which has the stone and brick finish. She further acknowledged that the cost to build a second-story would be less than the first-story based on the cost manuals used by the county. Poler acknowledged that she too had difficulty finding split-level dwellings of similar size as the subject.

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 a reduction in the subject's land 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 a portion of this burden.

As to the subject's land inequity argument, the Board analyzed the six comparables submitted by the parties. The Board gave no weight to the appellant's comparables because their witness failed to provide the land sizes for analysis. The Board finds the board of review supplied the property record cards to support the sizes of their comparables as evidence. These comparables have land assessments ranging from \$2,753 to \$3,960 or from \$0.32 to \$0.36 per square foot of land area. The subjects land assessment is \$4,227 or \$0.49 per square foot of land area, which

falls above the range of the only credible land comparables contained 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 excessive and a reduction in the subject's land assessment is warranted.

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 due to their dissimilar ranch style design when compared to the subject's split-level style design. Additionally, the appellant's comparables #1 and #2 are considerably older having been built greater than 20 years prior to the subject dwelling. The Board finds the comparables 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 \$26,426 to \$31,485 or from \$25.56 to \$29.00 per square foot of living area. The subject has an improvement assessment of \$48,613 or \$25.48 per square foot of living area, which is below the range of the best comparables in the record on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller size, the Board finds the subject's improvement assessment is justified and no reduction in the subject's 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.

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: 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.