



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

APPELLANT: Todd Mendenhall
DOCKET NO.: 09-01658.001-R-1
PARCEL NO.: 05-31-306-002-0040

The parties of record before the Property Tax Appeal Board are Todd Mendenhall, 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: \$2,962
IMPR.: \$26,588
TOTAL: \$29,550

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story frame dwelling containing 1,152 square feet of living area. The home was built in 1976 and features a full basement. Other features include central air conditioning and a 672 square foot attached garage. The home is situated on approximately 14,810 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 four suggested comparables located within one block from the subject. The comparables were reported to have land sizes ranging from 1 to 3 lots, however, the square footage of the lots was not disclosed. Three comparables were described as ranch style dwellings and one comparable was described as a split-level dwelling. The homes are of frame exterior construction with vinyl siding containing from 1,144 to 1,268 square feet of living area. The dwellings

were built in 1976 or 1977. The comparables feature full or partial basements, central air conditioning and garages ranging in size from 384 to 484 square feet of building area. The comparables have land assessments ranging from \$1,867 to \$4,685. The comparables' land sizes were not disclosed. The comparables have improvement assessments ranging from \$22,102 to \$27,631 or from \$19.19 to \$22.34 per square foot of living area. The subject's land assessment is \$3,547 and the subject's improvement assessment is \$32,322 or \$28.06 per square foot of living area.

The appellant's attorney first called the appellant, Todd Mendenhall, as a witness. Mendenhall testified that four similar "Wausau" type homes were built in the Highland Meadows subdivision from August 1976 to July 1977 by the same builder. Mendenhall explained that the homes are ranch style dwellings with basements and no fireplaces. The homes have different interiors, but the exterior dimensions, window configuration and 3-12 pitch roofs are the same. The witness also stated that he has been inside comparable #2 and in his opinion it is the most comparable to the subject.

The appellant's counsel made an offer of proof with respect to the subject's 2012 assessment. The appellant's counsel claimed the subject's 2012 assessment was reduced to \$26,485. Mendenhall testified that there have been no significant changes or damage to the subject property in the last five years. The board of review objected to the relevance as it pertains to the subject's 2009 assessment. The Board hereby sustains the board of review's relevancy objection.

The appellant's attorney next called Gary Hamm as a witness. Hamm testified that comparables #2 and #3 were very similar to the subject and opined the disparity between the assessments stems from "a serious uniformity problem" within Mason County.

During cross-examination, Hamm acknowledged that he was the Havana Township Assessor in 2009. Hamm did not propose changes to the subject's assessment in the due course of his duties as Township Assessor. He testified that he did propose an [equalization] factor be applied to Havana Township based on his sales ratio study. He further testified that the board of review's comparable #1 was a superior "Wick" type home.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$2,709 or \$0.18 per square foot of land area and a reduction in the subject's improvement assessment to \$21,921 or \$19.03 per square foot of living area.

The board of review proposed to reduce the subject's assessment to \$26,588 or \$23.08 per square foot of living area. The appellant was informed of this proposal and rejected it.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$35,869 was disclosed. In support of the subject's assessment, the board of

review presented an assessment analysis for two suggested comparable properties located within one-half block from the subject. The comparables have lot sizes of 8,004 and 10,099 square feet of land area. The comparables were described as one-story dwellings containing either 1,120 or 1,152 square feet of living area. The dwellings were built in 1976 and 1979. They feature full basements, one of which is partially finished and central air conditioning. One comparable has a garage and a fireplace and one has a shed. The comparables have land assessments of \$1,781 and \$2,087 or \$0.22 and \$0.21 per square foot of land area, respectively. The comparables have improvement assessments of \$26,588 and \$33,898 or \$23.08 and \$30.21 per square foot of living area. The subject's land assessment is \$3,547 or \$0.24 per square foot of land area. The subject's improvement assessment is \$32,322 or \$28.06 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, Poler testified that she could not explain the \$9.00 per square foot difference of improvement assessment between the subject and appellant's comparable #2. Poler, likewise, could not explain the \$5.00 plus per square foot difference of improvement assessment between the subject and appellant's comparable #3. Poler acknowledged that there was no reason why the subject's improvement should be assessed higher than \$19.19 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed or lowered in accordance with the previous proposal.

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 a 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 this burden.

As an initial matter, the Property Tax Appeal Board finds Hamm's appearance in arguing for a reduction in the subject property's assessment on behalf of the appellant problematic and may be viewed as a conflict of interest. The Board finds a township assessor has the initial duty of calculating assessments for taxation purposes. The Board finds the Mason County Board of Review did not alter the subject's assessment as calculated by

Mason County Assessment Officials, including the township assessor.

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 comparable #4 due to its dissimilar split-level style construction when compared to the subject's ranch style construction. The Board also gave less weight to the board of review's comparable #1 due to its finished basement area when compared to the subject's unfinished basement. In addition, this comparable is slightly newer and has a fireplace, which the subject lacks. The Board finds the remaining four comparables submitted by the parties are most similar to the subject in location, age, size, design and some features. These comparables have improvement assessments ranging from \$22,102 to \$27,631 or from \$19.19 to \$23.08 per square foot of living area. The subject has an improvement assessment of \$32,322 or \$28.06 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, 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 appellant's comparables due to their land sizes not being disclosed. The Board finds the comparable lots submitted by the board of review were similar to the subject in location and lot size. These comparables have land assessments of \$1,781 and \$2,087 or \$0.22 and \$0.21 per square foot of land area, respectively. The subject's land assessment is \$3,547 or \$0.24 per square foot of land area, which is above the assessed values of the best land comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot size, the Board finds the subject's land assessment is excessive and a reduction in the subject's land 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: 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.