



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

APPELLANT: Edwin Oest
DOCKET NO.: 09-01660.001-R-1
PARCEL NO.: 05-15-200-006-0040

The parties of record before the Property Tax Appeal Board are Edwin Oest, 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: \$1,659
IMPR.: \$52,290
TOTAL: \$53,949

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part one and one-half story frame dwelling containing 2,100 square feet of living area. The home was built in 1993. Features include a crawl-space foundation, central air conditioning, a 720 square foot garage and a 1,800 square foot pole building. The home is situated on 148,104 square feet of land area located in Quiver 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 5, 10 and 15 miles from the subject. The comparables have lot sizes ranging from 43,560 to 296,208 square feet of land area. The comparables were described as 1.5 story dwellings with vinyl siding containing from 1,872 to 2,478 square feet of living area. The dwellings were built from 1914 to 1976. Two comparables have partial basements and one comparable has a

full basement. All three comparables have central air conditioning and one has three fireplaces. Two comparables have garages of 160 and 728 square feet of building area. The comparables have land assessments ranging from \$2,159 to \$4,585 or from \$0.02 to \$0.05 per square foot of land area. The comparables have improvement assessments ranging from \$15,050 to \$34,499 or from \$7.16 to \$13.92 per square feet of living area. The subject's land assessment is \$1,659 or \$0.01 per square foot of land area and the subject's improvement assessment is \$52,290 or \$24.90 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, square footage and effective age as the subject.

During cross-examination, Hamm acknowledged that the effective age that he uses when analyzing properties is subjective and it is based on what age the house appears when viewed. Hamm further testified that in his opinion comparable #1 is 30 years of effective age as opposed to its 95 years of actual age, but offered no evidence to support his opinion.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$28,959.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$53,949 was disclosed. In support of the subject's assessment, the board of review presented an assessment analysis for three suggested comparable properties. Two comparables are located within 1 mile from the subject and one is located 8 miles from the subject. The comparables have lot sizes ranging from 40,075 to 91,912 square feet of land area. One comparable was described as a two-story dwelling, one was described as a part one-story and part split-level dwelling and one was described as a one and one-half story dwelling. The dwellings range in size from 1,632 to 1,890 square feet of living area and were built from 1977 to 1999. One comparable has a full basement, one has a partial basement and one is on a slab foundation. Other features include central air conditioning and garages ranging in size from 308 to 896 square feet of building area. One comparable also has a 1,080 square foot pole building and one has a 160 square foot shed. The comparables have land assessments ranging from \$2,058 to \$2,770 or \$0.03 and \$0.05 per square foot of land area. The comparables have improvement assessments ranging from \$41,475 to \$55,200 or from \$25.41 to \$29.21 per square foot of living area. The subject's land assessment is \$1,659 or \$0.01 per square foot of land area. The subject's improvement assessment is \$52,290 or \$24.90 per square foot of living area.

Kristi Poler, Supervisor of Assessments for Mason County, testified that she chose comparables to the subject with similar

story height, age and additional building not counting the garage.

Under cross-examination, Poler testified that the board of review's comparable #3 was a log home with a metal roof and a wrap-around porch.

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 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 met this burden.

As to the subject's land inequity argument, the Board analyzed the six comparables submitted by the parties. The Board gave less weight to the appellant's comparable #1 due to its considerably larger size when compared to the subject. The Board gave less weight to the appellant's comparable #2 due to its considerably smaller size when compared to the subject. Additionally, these comparables were located 10 and 15 miles from the subject in Easton, Illinois. The Board, likewise, gave less weight to the board of review's comparables #1 and #2 due to their considerably smaller sizes when compared to the subject. Additionally, comparable #2 is located 8 miles from the subject in Forest City, Illinois. The Board finds the two remaining comparables submitted by the parties were most similar to the subject in location and size. These comparables have land assessments of \$2,770 and \$3,288 or \$0.03 and \$0.02 per square foot of land area. The subject's land assessment is \$1,659 or \$0.01 per square foot of land area, which is below the land assessments of the best 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 supported and no 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 older ages. The comparables were built from 1914 to 1976, when compared to the subject dwelling, which was built in 1993. Additionally, comparables #1 and #2 are located 15 and 10 miles from the subject in Easton, Illinois. The Board gave less weight to the board of review's

comparable #2 due to its older age, dissimilar part one-story and part split-level style and its location 8 miles from the subject in Forest City, Illinois. The Board finds the remaining two comparables submitted by the board of review are most similar to the subject in location, age and some features. These comparables have improvement assessments of \$41,475 and \$55,200 or \$25.41 and \$29.21 per square foot of living area. The subject has an improvement assessment of \$52,290 or \$24.90 per square foot of living area, which is below the improvement assessments 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.

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.