



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

APPELLANT: William Parsley
DOCKET NO.: 09-01662.001-R-1
PARCEL NO.: 09-22-402-029-0040

The parties of record before the Property Tax Appeal Board are William Parsley, 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: \$2,828
IMPR.: \$48,167
TOTAL: \$50,995

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story frame dwelling containing 1,872 square feet of living area. The home was built in 1996. Features include a full finished basement, central air conditioning, a fireplace and a 768 square foot garage. The home is situated on 18,600 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 less than 1 mile from the subject. The comparables land sizes were described as ranging from "60' Waterfront" to "135' Waterfront." The comparable dwellings were described as 1-story or 1.5-story dwellings with vinyl siding containing from 1,981 to 2,764 square feet of living area. The dwellings were built from 1909 to 1934. Two comparables have partial basements, one comparable has crawl-space foundation and one comparable is on a

slab foundation. All four comparables have central air conditioning and two have a fireplace. Two comparables have garages of 742 and 1,280 square feet of building area. The comparables have land assessments ranging from \$4,071 to \$5,753 or from \$40.21 to \$67.85 per foot of waterfront. The comparables have improvement assessments ranging from \$24,990 to \$30,547 or from \$9.54 to \$12.61 per square feet of living area. The subject's land assessment is \$2,828 or \$37.41 per foot of waterfront and the subject's improvement assessment is \$49,815 or \$26.61 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 physical appearance and characteristics as the subject. Hamm also testified that smaller homes have a greater square foot cost when compared to larger homes.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$23,383.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$52,643 was disclosed. In support of the subject's assessment, the board of review presented an assessment analysis for three suggested comparable properties. The comparables are located less than 1 mile from the subject. The comparables have lot sizes ranging from 1,007 to 6,200 square feet of land area. The comparable dwellings were described as one and one-half story dwellings containing from 1,008 to 2,583 square feet of living area. The comparables were built in 1999 or 2001. The comparables have full basements, two of which have finished area and central air conditioning. One comparable has a fireplace and a 576 square foot garage. The comparables have land assessments ranging from \$843 to \$5,578 or from \$0.15 to \$5.54 per square foot of land area. The comparables have improvement assessments ranging from \$25,264 to \$66,452 or from \$25.06 to \$25.73 per square foot of living area. The subject's land assessment is \$2,828 or \$0.15 per square foot of land area. The subject's improvement assessment is \$49,815 or \$26.61 per square foot of living area.

Kristi Poler, Supervisor of Assessments for Mason County, testified that she chose comparables to the subject with similar design, age and amenities.

Under cross-examination, Poler testified that she had difficulty locating comparables with the same square footage 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 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 a reduction in the subject's improvement assessment is justified.

As to the subject's improvement inequity argument, the Board finds the parties submitted seven 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 1909 to 1934, when compared to the subject dwelling, which was built in 1996. Additionally, comparables #2 has a dissimilar crawl-space foundation and #4 is on a dissimilar slab foundation. Also, comparables #3 and #4 are dissimilar one-story style dwellings when compared to the subject. The Board finds the three comparables submitted by the board of review are most similar to the subject in age and some features. These comparables have improvement assessments ranging from \$25,264 to \$66,452 or from \$25.06 to \$25.73 per square foot of living area. The Board further finds the board of review's comparable #1 is the most similar dwelling when compared to the subject as to number of bathrooms, full basement, size of garage and fireplace amenity. This comparable is 5 years newer, however, it is considerably larger and has an unfinished basement when compared to the subject. The subject has an improvement assessment of \$49,815 or \$26.61 per square foot of living area, which is above the improvement assessments of the best comparables in the record. Therefore, a reduction in the subject's improvement assessment is warranted.

As to the subject's land inequity argument, the Board analyzed the seven comparables submitted by the parties. The appellant submitted land sizes based on linear feet of Waterfront. The appellant's four comparables have land assessments ranging from \$4,071 to \$5,753 or from \$40.21 to \$67.85 per linear feet of waterfront. The subject's land assessment is \$2,828 or \$37.41 per linear foot of waterfront, which is below the range of the appellant's comparables. The three comparables submitted by the board of review have land assessments ranging from \$843 to \$5,578 or from \$0.05 to \$5.54 per square foot of land area. The subject's land assessment is \$2,828 or \$0.15 per square foot of land area, which is within the range of the board of review's comparable land assessments. 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.

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.