



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

APPELLANT: William & Adeline Ramage
DOCKET NO.: 09-01947.001-R-1
PARCEL NO.: 07-34-380-010

The parties of record before the Property Tax Appeal Board are William and Adeline Ramage, the appellants, and the DeWitt County Board of Review.

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 DeWitt County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,502
IMPR.: \$33,827
TOTAL: \$39,329

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a tri-level single family dwelling of frame construction that contains 1,142 square feet of above grade living area.¹ The subject property has a partial finished basement, central air conditioning and a two-car attached garage. The dwelling was constructed in 1961. The subject property is located in Clintonia Township, Clinton, DeWitt County.

The appellants marked both assessment inequity and comparable sales as the basis of the appeal. The appellants also completed Section IV - Recent Sale Data disclosing they purchased the subject property in October 2008 for a price of \$122,000. The appellants indicated the parties to the transaction were not related and the property was sold through a Realtor and had been listed for sale in the multiple listing service (MLS). The appellants also submitted a copy of the MLS sheet disclosing the subject property had been listed for a price of \$139,900. Also submitted by the appellants was a copy of the settlement statement further corroborating the purchase price of \$122,000.

¹ The size is based on the information contained on the subject's property record card submitted by the board of review.

The appellants also submitted information on two comparables described as being improved with a two story dwelling and a one story dwelling that had 1,116 and 1,440 square feet of living area, respectively. Each comparable had a basement, one comparable was described as have central air conditioning, one comparable had a fireplace and each comparable had a two-car garage. These two properties sold in August 2008 and October 2007 for prices of \$111,500 and \$111,000. The appellants also indicated these two comparables had total assessments \$37,110 and \$39,842 and improvement assessments of \$29,995 and \$36,540 or \$26.84 and \$25.38 per square foot of living area, respectively. Based on this evidence the appellants requested the subject's assessment be reduced to \$36,833.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$39,329 was disclosed. The subject's total assessment reflects a market value of \$120,826 using the 2009 three year average median level of assessments for DeWitt County of 32.55%. The subject had an improvement assessment of \$33,827 or \$29.62 per square foot of above grade living area. The board of review indicated the subject property was sold by the appellants in July 2010 for a price of \$121,000. In support of this statement the board of review submitted a copy of the Illinois Real Estate Transfer Declaration stating the subject property sold in July 2010 for a price of \$121,000. The transfer declaration indicated the property was advertised for sale and indicated the parties to the transaction were not related. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants argued in part overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Although the appellants submitted two comparable sales to support the overvaluation argument, the Board finds the best evidence of

the subject's market value in this record is the sale of the subject property in October 2008 for a price of \$122,000 and the subsequent sale of the subject property in July 2010 for a price of \$121,000. The evidence in this record disclosed each sale of the subject had the elements of an arm's length transaction. The assessment of the subject totaling \$39,329 reflects a market value of \$120,826 using the 2009 three year average median level of assessments for DeWitt County of 32.55%, which is below the price paid for the subject property in both October 2008 and July 2010. Based on this record the Board finds the subject's assessment is not excessive in relation to the property's market value as of the January 1, 2009 assessment date at issue.

The appellants also marked assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

In this appeal the appellants submitted two comparables that had total assessments of \$37,810 and \$39,842. The subject has a total assessment of \$39,329, which is within the range of these two comparables. Significantly, the Board finds the two comparables had purchase prices below the prices of each sale of the subject property. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). In this appeal the appellants did not establish by clear and convincing evidence that the subject property was being assessed and taxed at a substantially higher proportion of its market value than these two comparables. Based on this record the Board finds the appellants did not demonstrate assessment inequity by clear and convincing evidence.

In conclusion the Board finds the assessment of the subject property is correct and a reduction is not 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: April 20, 2012

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.