



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

APPELLANT: Roger Benchley
DOCKET NO.: 09-02039.001-R-1
PARCEL NO.: 16-17-03-200-007

The parties of record before the Property Tax Appeal Board are Roger Benchley, the appellant, and the Fulton County Board of Review.

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

F/Land:	\$1,130
Homesite:	\$160
Residence:	\$9,300
Outbuildings:	\$0
TOTAL:	\$10,590

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 80-acres is improved with a one-story "seasonal use" hunting cabin of frame construction containing 720 square feet of building area. The structure is 3 years old and reportedly has chip board interior walls and a minimum of interior partition walls. The structure is on a concrete slab foundation and has no water hookup¹ and heating is supplied by a gas wall unit. The property also enjoys a garage of 540 square feet of building area and is located in rural Table Grove, Farmers Township, Fulton County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. In support of the overvaluation argument, the appellant completed Section VI of the appeal petition regarding Recent Construction and submitted related documentation.

¹ The appellant reported that the commode is flushed by pouring water into it.

As to the lack of assessment uniformity, the four equity comparables were located from 4.65 to 16-miles from the subject and described as one-story or one and one-half-story frame dwellings/structures that range in age from 2 to 40 years old. The structures range in size from 768 to 1,656 square feet of living area. Two of the comparables have basements, one of which is fully finished. One comparable has a 1,200 square foot machine shed and one comparable has a 400 square foot garage. Each of the comparables have well water. The comparables have improvement assessments ranging from \$9,880 to \$22,850 or from \$9.63 to \$13.80 per square foot of living area. The subject's improvement assessment is \$21,090 or \$29.29 per square foot of living area.

As to the market value argument, the appellant reported in Section VI of the petition that the subject land was purchased in July 2007 for \$103,425 and the subject building(s) were constructed from 2007/2008 at a cost of \$26,126. Various billing statements from Affordable Renovations, General Contractor, were attached.² One of the statements is itemized as "garage kit." The only labor performed by the appellant was to build two interior walls and set the commode which he estimates have a total value of \$1,500. Thus, the appellant reported total construction expenditures of approximately \$27,626 which would not include the land value.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$8,376 or \$11.63 per square foot of living area. The appellant requested a total assessment for the land (homesite) and improvements, excluding the farmland, of \$8,536 or a market value of approximately \$25,608.

The board of review submitted its "Board of Review Notes on Appeal." Based on the "Notice of Final Decision On Assessed Value By The Board of Review," the subject's final total assessment was \$22,380 which includes a farmland assessment of \$1,130.³ The final assessment of the subject homesite and improvements of \$21,250 reflects a market value of approximately \$64,141 or \$89.08 per square foot of living area including land using the 2009 three-year median level of assessments for Fulton County of 33.13%. (86 Ill.Admin.Code §1910.50(1)).

In response to the appellant's data, the board of review proposed to reduce the subject's improvement assessment to \$16,000 or an assessment of \$22.22 per square foot of living area. The appellant was informed of this proposed assessment reduction and rejected the proposal.

² The four statements are as follows: elect[rical] for \$388.29; plumbing for \$920.29; "building" for \$8,235.65; and "garage kit" for \$16,819.95.

³ As set forth in the Property Tax Code, qualified farmland receives a preferential assessment whereas the subject homesite and related non-farm buildings are assessed at 33.33% of their fair cash value.

Besides proposing the above-stated reduction, the board of review submitted a one-page letter which criticizes the appellant's equity comparables are dissimilar to the subject structure. In addition, some of the data is erroneous in the grid in that comparable #1 was reportedly 15 years old, when it is actually 6 years old. Comparable #2 is not on a crawl-space foundation, but is on piers. Comparables #3 and #4 are said to be "much older structures" that are not in the same condition as the newer subject.

In conclusion, the board of review stated upon reviewing the appeal, the board of review determined the improvement assessment of the subject was too high "given the fact that there is no water hookups to the structure." Thus, the board of review recommended that the improvement be assessed at \$16,000 "to compensate for a lack of interior plumbing."

In rejecting the proposed assessment reduction, the appellant also addressed the criticisms set forth in the board of review's letter. The appellant contends that the comparable structures presented are all superior to the subject and therefore, the appellant contends that the subject should have a lower per-square-foot improvement assessment. Moreover, the appellant asserts that the assessing officials have 'classified' the subject and each of the comparables as class 0029 improvements in similar rural areas. As to various other criticisms, the appellant cited to the property record cards in support of his characterization of the data. In conclusion, the appellant notes that the board of review provided no substantive evidence to support the assessment of the subject property on grounds of uniformity and furthermore did not address the appellant's cost of construction data at all.

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 this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends in part that the assessment of the subject property is excessive and not reflective of its market value. 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, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The appellant presented data regarding the cost of constructing the improvements on the subject parcel. The data presented was not refuted by the board of review. While the board of review

proposed an assessment reduction for the improvements to \$16,000 that improvement assessment would reflect a market value of the structures of approximately \$48,000. The appellant's construction data in the petition and documentation reflects an expenditure of approximately \$27,900, rounded, to build the garage and hunting cabin in 2007/2008. Thus, the structures were essentially new as of the January 1, 2009 assessment date at issue in this proceeding. In light of these facts, the Property Tax Appeal Board finds that the cost of construction is the best evidence in the record of the estimated market value of these structures. The Board further finds the subject's proposed assessment reduction by the board of review to \$16,000 reflects a market value that substantially exceeds the reported costs of construction and therefore, a reduction in the subject's improvement assessment is warranted on this record.

The appellant also contends unequal treatment in the subject's improvement assessment as a 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After have reduced the subject's improvement assessment due to overvaluation, the new reduced improvement assessment of approximately \$12.91 per square foot of living area falls well within the range of the comparables presented by the appellant on this record and is particularly well-supported by appellant's comparable #1 that is the most similar structure at 6 years old and 768 square feet of living area with an improvement assessment of \$12.86 per square foot of living area, even though the subject enjoys a 540 square foot garage which is not present on comparable #1. Based on this analysis, the Board finds that no further reduction is warranted on grounds of lack of assessment uniformity.

In conclusion, the Board finds the appellant has established overvaluation by a preponderance of the evidence and an assessment reduction is warranted. After having reduced the subject's assessment on grounds of overvaluation, no further reduction on grounds of lack of assessment uniformity is warranted as the new improvement assessment is equitable.

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: August 28, 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.