



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

APPELLANT: Coventine Fidis
DOCKET NO.: 09-03183.001-R-1
PARCEL NO.: 16-01-34-476-001

The parties of record before the Property Tax Appeal Board are Coventine Fidis, the appellant, by attorney Rodney B. Fetterolf of R. Brent Fetterolf, Attorney at Law, Dixon, Illinois, and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,325
IMPR: \$146,883
TOTAL: \$165,208

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 4.04-acres is improved with a two-story single-family dwelling of brick and frame exterior construction containing 3,217 square feet of living area. The dwelling is 15 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace along with both an attached two-car garage and a detached three-car garage. The property also features a heated in-ground swimming pool. The property is located in Dixon, Palmyra Township, Lee County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments.¹ In support of these inequity arguments, legal counsel for the appellant submitted a two-page grid analysis of eight suggested comparable properties along with underlying data sheets. The properties were located from .03 to about 6-miles from the subject.

¹ Although on the Residential Appeal petition, counsel for the appellant checked the bases of appeal as comparable sales and recent appraisal, there was no recent comparable sales data submitted and no recent appraisal was presented. Instead, a grid analysis of equity comparables was presented in Section V of the appeal petition along with a letter from counsel discussing the assessment evidence.

As to the land inequity argument, the comparable parcels range in size from .95 to 3.21-acres of land area. Two of the properties are said to be on the riverfront. The parcels have land assessments ranging from \$9,667 to \$47,303 or from \$4,752 to \$32,179 per acre of land area. The subject parcel of 4.04-acres has a land assessment of \$18,325 or \$4,536 per acre of land area. Based on this evidence, the appellant requested a land assessment reduction to \$10,771 or \$2,666 per acre of land area.

As to the improvement inequity argument, the eight parcels are improved with one, one-story and seven, two-story frame, brick or frame and masonry dwellings that range in age from 10 to 19 years old. The comparable dwellings range in size from 2,938 to 4,580 square feet of living area. Features include full or partial basements, two of which were known to include finished area and the remainder of which basement finish was unknown. Each home has central air conditioning, one or two fireplaces and varying combinations of garages. The comparables have improvement assessments ranging from \$97,491 to \$180,644 or from \$21.83 to \$40.98 per square foot of living area. The subject's improvement assessment is \$146,883 or \$45.66 per square foot of living area. In a written argument, counsel contended that comparable #8 was most similar to the subject in design, age and other characteristics which property has an improvement assessment of \$21.83 per square foot of living area. Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$111,732 or \$34.73 per square foot of living area.

An additional argument of counsel included contentions that a five year history of assessments of the comparables was presented to support the contention that while increases have occurred, the subject's increased assessment has been the highest. While individual data sheets for the comparables were included, there was no five year assessment history in the materials presented.

In conclusion, counsel argued that comparables #1, #2 and #8 were the most similar to the subject and were also closest in proximity supporting reductions in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$165,208 was disclosed. The board of review presented a two-page letter addressing the evidence along with a multi-page grid analysis of 12 equity comparables.

In the letter, the board of review contended that none of the appellant's comparables were similar to the subject in the "combination and number of amenities" including lot size, quality of construction, exterior, "accessory building" (second detached garage of 1,766 square feet) and in-ground pool amenity. Moreover, the board of review noted that seven of the eight suggested comparable dwellings were larger than the subject, and three of which were more than 1,000 square feet larger, meaning their per-square-foot improvement assessment will be less than

that of the subject as accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

In support of the subject's assessment, the board of review reported that 2009 was the general assessment year wherein all properties were viewed and revalued if necessary. As to the land inequity argument, the board of review set forth a chart of all 2-acre or larger parcels in the subject's neighborhood known as Valley Ridge/Meadow Woods. The chart consists of 32 parcels ranging in size from 2 to 10.53-acres of land area. The parcels have land assessments ranging from \$9,936 to \$37,269 or from \$3,539 to \$6,261 per acre of land with the subject falling within the range at \$4,536 per acre as displayed on the chart also. In addition to the subject, there are three other parcels of 4.14, 4.33 and 4.37-acres of land area each which have the identical per-acre land assessment of \$4,536 like the subject.

In support of the subject's improvement assessment, the board of review selected comparable dwellings similar to the subject in size, age and quality of construction. The 12 comparables are described as one, 1.5-story and eleven, two-story dwellings of frame, brick, stucco or frame and masonry exterior construction. The dwellings range in age from 4 to 28 years old. The dwellings range in size from 2,861 to 4,571 square feet of living area. Features include basements, central air conditioning, one to three fireplaces and garages. Two of the comparables have in-ground pools, one of vinyl like the subject and one of concrete. Three of the comparables have pole buildings with various amenities where the buildings range in size from 1,440 to 4,000 square feet of building area. Two of the comparables have "miscellaneous" amenities, with one property having three such additions and one having one addition; the only description appears to be size, but no other details were provided. These properties have improvement assessments ranging from \$97,491 to \$178,279 or from \$33.22 to \$45.74 per square foot of living area. In the letter, the board of review asserted that the subject is at the high end of this range due to several key characteristics including its very good quality of construction, brick/frame exterior, 1,766 square foot "accessory building" and in-ground pool. "No other comparable has this combination or number of features." The board of review asserted that comparable #1 was most similar to the subject except for its quality of construction.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel contends the grounds for this appeal are *equity/uniformity* of the assessment on the subject parcel to those of comparable or similar properties. For rebuttal, the appellant submitted a three-page letter characterized as a

written critique prepared by Michael L. Didier, an Illinois Certified Residential Real Estate Appraiser.

The appraiser first opined that the quality and number of amenity differences of the comparables presented by the appellant as compared to the subject is either not substantial or should not be given so much focus as suggested by the board of review. The appraiser noted that two of the appellant's comparables are riverfront properties, which is not an amenity enjoyed by the subject. In the appraiser's opinion, the appellant's chosen comparables were "fair."

As to the larger sizes of the comparable dwellings, the appraiser found the argument was not valid "where the appellant is showing both the assessment per sq. foot and the adjusted total assessment."²

Next, the appraiser addressed the board of review's land assessment data and specifically cited the "current" land assessment of the board of review's comparable #1 as having "dropped" over 34% "in a very short time." The rebuttal letter of the appraiser was dated May 17, 2011 and this appeal concerns assessments as of January 1, 2009. Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the "current" assessment data submitted by appellant's appraiser in conjunction with the rebuttal argument. The appraiser also noted that the board of review's data did not include any recent sale amounts or dates of sale. The appraiser opines that if such data had been included, there would be an indication of a drop in market values in the area at that time.³

As to the improvement assessment data, the appraiser notes differences between the subject and the comparables presented by the board of review in age, size, finished attic amenity, basement size, pool size, exterior construction and quality of construction.

The appraiser concludes that in his opinion, the appellant's proposed assessed values were more accurate than the board of review's. "The Board does not take comparable sales or the depressed state of the market for high-end residences into

² The Board notes that the appellant's equity grid analysis did not include any adjustments, so this statement of the appraiser is not a valid critique of the board of review's comments.

³ The Property Tax Appeal Board finds that submission of sales comparables in response to the appellant's lack of assessment uniformity argument would not have been responsive to the appellant's appeal.

consideration for the assessment of the subject parcel or for the assessed value of many of its own comparables."

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 not warranted.

The appellant contends unequal treatment in the subject's improvement 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

As to the land inequity argument, the appellant submitted eight suggested comparable parcels which had land assessments ranging from \$9,667 to \$47,303 or from \$4,752 to \$32,179 per acre of land area. The subject parcel of 4.04-acres has a land assessment of \$18,325 or \$4,536 per acre of land area, which is less than the appellant's comparables on a per-acre basis. Furthermore, the board of review supported the subject's land assessment with data on numerous area parcels, several of which similar in size to the subject at 4± acres of land area had identical per-acre land assessments as the subject. Based on this evidence in the record, the appellant has failed to establish a lack of assessment uniformity in the subject's land assessment by clear and convincing evidence and thus no change in the subject's land assessment is warranted on this record.

As to the improvement inequity argument, the parties submitted a total of 18 suggested comparable dwellings as appellant's comparable #1 and board of review comparable #12 are the same property as are appellant's comparable #6 and board of review comparable #8. The Board has given less weight to appellant's comparables #3, #4, #7 and #8 due to differences in dwelling size and/or story height when compared to the subject dwelling of 3,217 square feet of living area and a two-story design. The Board has also given less weight to the board of review's comparables #1 through #5, #7 and #9 through #11 for differences in dwelling size and/or age as compared to the subject dwelling. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$97,491 to \$131,959 or from \$29.98 to \$38.63 per square foot of living area. The subject's improvement assessment of \$146,883 or \$45.66 per square foot of living area is above the range established by the most similar comparables, but appears justified giving consideration

to its additional garages, including an accessory building, and its inground swimming pool. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: 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.