



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

APPELLANT: James P. Graves
DOCKET NO.: 09-03494.001-R-1
PARCEL NO.: 11-04-476-019

The parties of record before the Property Tax Appeal Board are James P. Graves, the appellant; and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,130
IMPR: \$117,480
TOTAL: \$125,610

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-year-old, one-story style frame dwelling that contains 2,016 square feet of living area. Features of the home include central air conditioning, two fireplaces, a full basement and a three-car garage. The subject is located in Dahinda, Persifer Township, Knox County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of the improvement inequity argument, the appellant submitted limited information on eight comparables properties located near the subject. Two of the comparables were vacant lots, while five of the six improved comparables were located on a golf course like the subject. The limited data on the comparables indicated they range in size from 1,144 to 2,392 square feet of living area. The appellant testified at hearing that all the homes are ranch style dwellings like the subject. Five of the six improved comparables have basements. No other descriptive information on the comparables, such as exterior construction, age, garage size, central air

conditioning, fireplaces, or other amenities, was submitted. The appellant's evidence indicated the comparables had total assessments, which include land assessments, ranging from \$53,100 to \$115,090 or from \$33.35 to \$49.14 per square foot of living area. The appellant indicated the subject has a total assessment of \$143,960 or \$70.91 per square foot, including land. The appellant also submitted several pages from an appraisal, but did not include any information on comparable sales, the appraiser's credentials or any cost approach for the subject. The appellant argued the comparables he selected were in the subject's immediate area and that comparables used by the board of review were several miles away in a different part of the large, 2,500-lot development. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$91,624.20 or \$45.45 per square foot of living area.

During the hearing, the appellant called appraiser Steve Daly to testify about the subject's development and immediate neighborhood. Daly testified the Oak Run Development includes about 2,500 lots and 650 homes. The witness testified the appellant's eight comparables were on Oak Grove Circle like the subject and that home designs and features vary throughout the development. The appellant testified four of the comparables he used were built between 2002 and 2007.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$125,610 was disclosed. In support of the subject's improvement assessment, the board of review submitted a grid analysis of three comparable properties located in the Oak Run Development, one of which is located 3 lots from the subject. The comparables consist of one-story style frame dwellings that were built in 2006 or 2007 and range in size from 1,180 to 1,725 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 528 to 924 square feet of building area and full basements. Two comparables have a fireplace. These properties have improvement assessments ranging from \$86,580 to \$158,320 or from \$60.13 to \$112.06 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the chief county assessment officer testified the board of review's comparable #2 has a quality grade of "AA" like the subject and was built the same year, although the comparable is located 4.2 miles from the subject. The board of review's comparable #3, while considerably smaller than the subject, has an improvement assessment of \$60.13 per square foot, still above the subject's improvement assessment at \$58.27 per square foot. The chief county assessment officer also testified that according to the building permit for the subject dwelling which the board submitted into evidence, the subject dwelling's estimated market value was \$315,000. The appellant is requesting a total assessment of \$99,754, reflecting a market value of approximately \$299,263, land included.

During cross examination, the appellant questioned the chief county assessment officer as to why the board of review would use comparables that were not on the golf course like the subject. The witness responded that the board attempted to find homes that were most similar to the subject in design, age and features. In rebuttal, the appellant argued the homes on the subject's street do not have lake views or city sewers. The appellant also argued "the overwhelming attraction at Oak Run has and always will be the 660-acre lake." The appellant did not submit any evidence to demonstrate how various locations within the development impact the subject's improvement assessment, which is the basis of the appeal.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process regarding only the subject's improvement assessment. The Illinois Supreme Court has held that 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.

The Board finds the appellant provided incomplete supporting data for the comparables he submitted in support of his improvement inequity contention. Of the eight comparables the appellant submitted, two were vacant lots. The appellant failed to complete the assessment grid analysis on page 3 of the petition. Testimony by the appellant and his appraiser disclosed that all six improved comparables were ranch style homes, but the living area of two homes was unclear. However, three of the comparables were significantly smaller in living area when compared to the subject. Further, the features of the comparables were not submitted, such as foundation, exterior construction, air conditioning, fireplaces, garage sizes, etc. The Board finds page 3 of the petition instructs appellants to "Provide at least three comparables. All comparables should be similar to the subject in size, design, age, amenities and location." The Board finds some of this information was disclosed at hearing, but the appellant's reliance on the proximate locations of the various comparables as opposed to the board of review's comparables to purportedly demonstrate improvement inequity goes more to the lot value, reflected in the land assessment. As mentioned above, the appellant did not dispute the subject's land assessment. The Board finds the appellant claimed improvement inequity as the basis of the appeal, but provided total assessments for the comparables, which include land assessments, rather than their

improvement assessments. The Board finds that including land assessments in a discussion of improvement inequity makes a meaningful comparison of dwelling features and corresponding assessments impossible. Nevertheless, the appellant contends his comparables have total assessments ranging from \$53,100 to \$115,090 or from \$33.35 to \$49.14 per square foot including land. With the subject's total assessment at \$143,960, or \$70.91 per square foot, it appears several of the appellant's comparables may differ significantly from the subject by various measures.

The Board finds the board of review's comparables were smaller than the subject in dwelling size, although they were similar to the subject in design, age, construction quality and most features. The board of review's comparable #3 was near the subject, but was considerably smaller in living area. Two of the board of review's comparables were located in the same Oak Run development, but were approximately 4.2 miles distant. These properties have improvement assessments ranging from \$86,850 to \$158,320 or from \$60.13 to \$112.06 per square foot of living area. The subject's improvement assessment of \$117,480 or \$58.27 per square foot of living area falls below this range.

Notwithstanding these deficiencies in the board of review's comparables, the Board finds that because of the dearth of relevant data on the appellant's comparables, the appellant has failed to adequately demonstrate that the subject's improvement assessment is inequitable.

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 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 parties 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.

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: 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.