



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

APPELLANT: Mark Marti
DOCKET NO.: 09-03665.001-R-1
PARCEL NO.: 07-14-19-126-002

The parties of record before the Property Tax Appeal Board are Mark Marti, the appellant, and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,703
IMPR.: \$63,440
TOTAL: \$72,143

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,696 square feet of living area. The dwelling is 13 years old. Features of the home include a full basement, central air conditioning, a gas non-vented fireplace, and a three-car garage of 928 square feet of building area. The subject site of 43,560 square feet of land area is also improved with an inground swimming pool, a deck and a shed all of which is located in Freeport, Lancaster Township, Stephenson County.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process regarding both the subject's land and improvement assessments. In support of the inequity argument, the appellant submitted a letter and a grid analysis of four suggested equity comparables.

In the letter and at hearing, the appellant noted that he had a 2004 assessment reduction to \$64,000, but the assessment of the subject property has continued to increase over the years along with the property taxes. The appellant also contended that home sale prices in the area have decreased, but the subject's assessment has continued to increase so as to reflect an estimated market value of \$216,429. The appellant argued that the subject dwelling has a value of no more than \$170,000, but

the appellant did not submit sufficient market value data of recent sales to establish an overvaluation argument.¹

In the grid analysis, the four comparable properties were described by the appellant as a one-story and three, two-story frame dwellings that range in age from 12 to 17 years old. The dwellings range in size from 2,404 to 3,230 square feet of living area. Features include central air conditioning and 2-car or 3-car garages. The appellant also reported that comparable #2 enjoys a finished basement; foundation information for the other properties was not provided by the appellant. Three of the comparables have a fireplace. These properties were located from ¼-mile to 1-mile from the subject property and each features both a deck and a shed. The comparables have improvement assessments ranging from \$47,064 to \$53,903 or from \$15.16 to \$21.31 per square foot of living area. The subject's improvement assessment is \$63,440 or \$23.53 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$53,500 or \$19.84 per square foot of living area.

As to the land inequity argument, the appellant reported the comparable parcels range in size from 48,787 to 81,893 square feet of land area. These properties have land assessments ranging from \$8,298 to \$9,559 or from \$0.11 to \$0.18 per square foot of land area. The subject has a land assessment of \$8,703 or \$0.20 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$6,500 or \$0.15 per square foot of land area.

Based on the foregoing evidence, the appellant requested a total assessment of \$60,000 which would reflect a market value of approximately \$180,000 which the appellant asserts would still be higher than could be obtained if the property were to be sold.

On cross-examination errors in the appellant's descriptive information for his comparables were addressed. Appellant's comparable #2 has a dwelling size of 2,430 square feet of living area and a full partially finished basement, but with an improvement assessment of \$52,299 the new per-square-foot assessment would be \$21.52. Similarly, appellant's comparable #3 actually contains 1,552 square feet of living area along with a full finished basement, but making the improvement assessment of \$47,064 reflect an assessment of \$30.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$72,143 was

¹ In the grid analysis, the appellant provided sales for three of the four comparables which occurred in May 2003, March 2006 and February 2009 at prices of \$163,000, \$176,000 and \$178,000, respectively. Proof of market value may consist of documentation of "not fewer than three recent sales" of suggested comparable properties. (86 Ill.Admin,Code §1910.65(c)(4)). For a 2009 assessment appeal, a sale in 2003 is not sufficiently recent to be reflective of the subject's market value as of the assessment date at issue.

disclosed. In support of the subject's assessment the board of review presented a 49-page packet of evidence including a memorandum, photographs of comparables, a grid analysis, maps and applicable property record cards.

As to the improvement inequity argument, the board of review presented descriptions and assessment information on 19 suggested comparable properties located from .01 to 2.95-miles from the subject. Among the comparables presented by the board of review were appellant's comparables #1, #2 and #4. The dwellings were 1 ½-story or 2-story frame or frame and masonry dwellings that range in age from 3 to 22 years old. The dwellings range in size from 1,882 to 3,348 square feet of living area. Eighteen of the comparables have basements, of which two are partially finished, and central air conditioning. Features also include a fireplace and a two-car or three-car garage. These properties have improvement assessments ranging from \$51,160 to \$102,114 or from \$19.39 to \$30.50 per square foot of living area.

As to the land inequity argument, the 19 comparables have land sizes ranging from 1.0 to 8-acres of land area or from 43,560 to 348,480 square feet of land area. These comparables had land assessments ranging from \$6,210 to \$16,503 or from \$0.05 to \$0.20 per square foot of land area.

In its memorandum, the board of review noted that less weight should be given to its comparable #18 due to its size, age and 8-acre parcel. The board of review also contended that appellant's comparable #3 is a dissimilar one-story dwelling, particularly where more similar two-story homes similar in age, size and location are available for comparison. Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellant contended that the board of review provided incorrect assessment data for their comparable #3. In support of this contention, the appellant submitted a printout reflecting the 2011 assessment of board of review comparable #3 of \$66,667. In written rebuttal, the appellant contended the taxpayer of comparable #3 pursued an appeal before the board of review and obtained a reduced 2009 total assessment from \$65,197 to \$57,794.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant attempted to demonstrate the subject's assessment was inequitable and/or incorrect because of the increases in its assessment from 2004 to 2009. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. The Board finds rising or falling assessments from year to year

do not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments.

The appellant contends unequal treatment in the subject's land and improvement assessment as the bases 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.

The parties submitted a total of 20 suggested comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 due to its differences in design as a one-story and size as compared to the subject dwelling. The Board has also given less weight to board of review comparables #1, #4, #6, #8, #9, #13, #15, #16 and #18 due to differences in design, age, size, basement finish and/or features. The Board finds with the corrected data, appellant's comparable #1, #2 and #4 along with board of review comparables #2, #3, #5, #10, #11, #14, #17 and #19 were the most similar dwellings 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 \$51,236 to \$77,105 or from \$19.39 to \$30.09 per square foot of living area. The subject's improvement assessment of \$63,440 or \$23.53 per square foot of living area is within the range established by the most similar comparables. 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.

As to the land inequity argument, the evidence revealed that parcels in the subject's subdivision that range in size from 1 to 2.21-acres or 43,560 to 73,181 square feet of land area have land assessments of \$8,703 or from \$0.11 to \$0.20 per square foot of land area as shown by board of review comparables #1 through #8 and #13 through #16. In contrast, properties in other subdivisions or unsubdivided areas as reflected by the remaining

board of review comparables have land assessments ranging from \$0.05 to \$0.18 per square foot of land area. Based on this record after considering the most similar land comparables to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's land 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: June 22, 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.