



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

APPELLANT: William Paul Hopkins
DOCKET NO.: 09-03696.001-R-1
PARCEL NO.: 09-34-100-004

The parties of record before the Property Tax Appeal Board are William Paul Hopkins, the appellant, and the DeKalb 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 DeKalb County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,834
IMPR.: \$46,176
TOTAL: \$65,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an approximately 2.58-acres improved with a two-story masonry exterior constructed dwelling built in 1905. The dwelling contains 2,160 square feet of living area and features a full unfinished basement. There is also a detached garage, a barn built in 1840 and other outbuildings. The property is located in Maple Park, Cortland Township, DeKalb County.

The appellant's petition indicated unequal treatment in the assessment process as the basis of the appeal with regard to the land assessment only. Appellant presented a brief and a grid analysis of four comparables. In the brief, the appellant contended that the 2009 land reassessment was due to "all land in DeKalb County [was] to be equalized in value." The appellant reported that the subject parcel was not part of a development or subdivision; the property was "carved out of what was originally an 1828 homesteaded farm and is comprised of the (second) house built in 1905, the 1840 barn and other outbuildings, and the land those buildings occupy."

In support of the inequity argument on the land, the appellant presented evidence of assessment data on four properties located from 1 to 10-12 miles from the subject. The parcels range in size from 2.25 to 5.58-acres and have land assessments ranging from \$16,661 to \$37,731 or from \$4,564 to \$7,405 per acre of land area. The subject has a land assessment of \$29,016 or \$11,247 per acre of land area. On the basis of these comparisons, the appellant felt that a land assessment of \$18,834 or \$7,300 per acre of land area was appropriate.

The board of review presented its "Board of Review Notes on Appeal" wherein its final land assessment of \$29,016 for the subject property was disclosed. In support of the assessed land valuation, the board of review submitted a letter outlining the evidence and response to the appellant's data.

As to the appellant's comparables, the board of review reported that the Cortland Township assessor uses a land formula with the per-acre cost reduced as the number of acres increases; the first acre is valued the most, the second acre less, and the third and remaining acres even less. Furthermore, appellant's comparables #3 and #4 were 10-12 miles from the subject in Mayfield Township "where property does not sell for the same values as in the eastern part of Cortland Township."

First, the board of review presents Exhibit 1, a copy of an appraisal of the subject property which the appellant provided to the board of review for the appeal at the local level. The appraisal opined a market value of \$295,000 for the entire property as of September 8, 2009 whereas the subject's total assessment reflects a lower market value of approximately \$225,576. Given the entire value of the subject property, the board of review contends the assessment is actually too low and the appellant has failed look at the entire value "choosing only one area of the assessment."

Second, the board of review contends that the subject property has a special use zoning granted by the county for a commercial use in the outbuildings on the property (see Exhibit 2). The board of review provided no evidence to support how the zoning of the subject property impacts its value.

Based on its analysis, the board of review requested confirmation of the subject's land 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 this appeal. The Board further finds a reduction in the subject's land assessment is warranted on this record.

The appellant contends unequal treatment in the subject's land 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 met this burden.

The uniformity requirement prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960); People ex rel. Hawthorne v. Bartlow, 111 Ill. App. 3d 513, 520 (4th Dist. 1983).

A uniformity violation can be established through evidence regarding the assessed valuations of a small number of properties. Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill. App. 3d 649, 655 (1996). The properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property. Id. at 654. In this case, the appellant contends that the subject and comparable properties are all located from 1 to 10-12 miles from the subject. The appellant submitted four comparables that range in size from 2.25 to 5.58-acres of land area. The Property Tax Appeal Board finds that submission of an appraisal in response to the appellant's lack of assessment uniformity argument is not responsive and the board of review's appraisal evidence has not been further analyzed or addressed herein. Appellant takes issue with the vast disparity in per acre land assessments.

The board of review failed to submit any equity evidence in support of the subject's land assessment.

Thus, the Property Tax Appeal Board finds that the subject property's land assessment of \$29,016 or \$11,247 per acre of land area is substantially above the range of the comparables presented on this record. The appellant presented four comparables which could suitably be analyzed on a land assessment per acre basis and those assessments ranged from \$4,564 to \$7,405 per acre of land area. The subject's land assessment of \$11,247 per acre of land area falls above the range of the comparables presented on this record. Thus, the Property Tax Appeal Board finds a reduction in the subject's land assessment is warranted in accordance with the appellant's request.

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

Acting 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: January 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.