



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

APPELLANT: Robert Howrey
DOCKET NO.: 09-05421.001-R-1
PARCEL NO.: 09-13-25-301-007

The parties of record before the Property Tax Appeal Board are Robert Howrey, the appellant; and the Edgar 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 **Edgar** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,130
IMPR.: \$76,180
TOTAL: \$81,310

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of frame construction containing 2,257 square feet of living area situated on approximately 105,280 square feet of land area. The dwelling was built in 2000. Features include a full finished basement, central air conditioning, a fireplace and a three-car attached garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process with respect to the improvement assessment. The appellant did not contest the subject's land assessment. In support of this claim, the appellant submitted a grid analysis consisting of four suggested comparable properties located from "next door" to "4 doors down" from the subject property. The comparables consist of two, one-story; one, two-story; and one tri-level style dwellings that range in age from 44 to 94 years old. The comparables range in size from 2,006 to 2,716 square feet of living area. Two comparables have finished basements and one has an unfinished basement. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 400 to 1,232

square feet of building area. The comparables have improvement assessments ranging from \$50,170 to \$57,230 or from \$19.05 to \$25.00 per square foot of living area. The subject's improvement assessment is \$76,180 or \$33.75 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$81,310 was disclosed.

In support of the subject's assessment, the board of review submitted a grid analysis of six suggested comparable properties located from one mile to five miles from the subject property. The comparables consist of four one-story dwellings, one one-story with a finished attic dwelling and one one and one-half story dwelling of frame or frame and masonry construction that range in age from 3 to 14 years old. The dwellings range in size from 2,002 to 2,993 square feet of living area. Three comparables have finished basements and one comparable has an unfinished basement. Other features include central air conditioning and garages ranging in size from 576 to 1,200 square feet. Two comparables have a fireplace and one comparable has two fireplaces. The comparables have improvement assessments ranging from \$59,370 to \$105,990 or from \$30.83 to \$38.33 per square foot of living area.

The board of review also indicated these comparables sold from December 2008 to October 2010 for prices ranging from \$230,000 to \$354,525 or from \$90.62 to \$129.87 per square foot of living area including land. The subject's assessment of \$81,310 reflects a market value of \$240,776 or \$106.68 per square feet of living area including land when using the 2009 three-year average median level of assessments for Edgar County of 33.77%.

Based on this evidence, the board of review requested an increase of the subject's 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 assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant reports the subject as having an 832 square foot garage. The board of review reports the subject as having an 844 square foot garage. The Board finds the best evidence in the

record of the subject's garage size is the diagram of the subject's garage supplied by the board of review. The diagram depicts an 844 square foot garage attached to the subject dwelling.

The Board finds that both parties submitted a total of ten comparable properties. The Board gives less weight to the appellant's comparables due to their considerably older age when compared to the subject's age. Additionally, comparable #1 is a dissimilar tri-level style dwelling when compared to the subject's one-story style and comparable #3 is a dissimilar two-story style dwelling which lacks a basement when compared to the subject. The Board gives less weight to the board of review's comparable #5 due to its dissimilar one and one-half story style when compared to the subject's one-story style construction. The Board also gives less weight to the board of review's comparables #3 and #6 do to their lack of basements when compared to the subject's finished basement. The Board finds the remaining three comparables offered by the board of review most similar to the subject in age, size, exterior construction and features. These comparables have improvement assessments ranging from \$76,730 to \$105,990 or from \$35.42 to \$38.33 per square foot of living area. The subject's improvement assessment is \$76,180 or \$33.76 per square foot of living area, which is below the range of the comparables. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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: December 23, 2011

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.