



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

APPELLANT: Jon Ellis
DOCKET NO.: 09-05489.001-R-1
PARCEL NO.: 23-34.0-100-017

The parties of record before the Property Tax Appeal Board are Jon Ellis, the appellant, and the Sangamon 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 Sangamon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,885
IMPR.: \$56,543
TOTAL: \$72,428

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story single family dwelling that contains 1,652 square feet of living area on the first floor and a total living area of 2,184 square feet. The dwelling was constructed in 1992 and has a vinyl siding and brick exterior. Features of the home included a full basement that is finished, central air conditioning, one fireplace and an integral garage with 528 square feet. The subject property also has a detached garage and three sheds. The subject has a site with 243,936 square feet or 5.6 acres of land area. The property is located in Rochester, Rochester Township, Sangamon County.

The appellant appeared before the Property Tax Appeal Board challenging the assessment for the 2009 tax year based on assessment inequity. The appellant testified the subject parcel has 5.6 acres with approximately ½ acre in the designated highway right-of-way and approximately 3 acres within the 100 year flood plain. The appellant testified his comparable #1 was located approximately 1½ miles from the subject and within the 100 year flood plain. According to the appellant's grid analysis this comparable had 17,000 square feet of land and a land value of \$741 or \$.044 per square foot of land area. A copy of the

printout of the assessment for this comparable submitted by the appellant disclosed it had a pre-equalized land assessment of \$247 and an equalized land assessment of \$265 or \$.016 per square foot of land area. The appellant indicated in the grid analysis the subject had a land assessment reflecting a market value of \$47,655. A copy of the printout of the assessment for the subject property submitted by the appellant indicated the property had a pre-equalized land assessment of \$15,885 or \$.065 per square foot of land area and an equalized land assessment of \$17,056 or \$.07 per square foot of land area. On the petition the appellant requested the subject's land assessment be reduced to \$9,333 or \$.038 per square foot of land area.

With respect to the assessment of the improvements Ellis testified the subject has a series of decks on the front and the rear of the house. He testified the decks have the same materials but different assessed values. He further testified that he had constructed on the south side of the house a lower level and an upper level screen porch composed of "2 x 4s" on three foot centers with screen wire, two screen doors and covered by a roof. He believed these porches were assessed as enclosed frame porches and valued at \$5,400. He testified this is not what it cost to build. He testified it cost him \$550 to construct the lower level and guessed approximately \$1,000 to construct the upper level in 1993. He also testified the subject is assessed as having a rear deck based on dimensions of 24 feet by 9 feet (216 square feet) when in reality it measures 16 feet by 9 feet (144 square feet). Ellis testified the subject also has a detached two-car garage constructed in the early 1990's at a cost of approximately \$2,400 to \$2,600 but is now assessed at a value of \$8,849. The witness explain the subject has an annex shed that measures 12 feet by 10 feet (120 square feet) constructed in the early 1990's at a cost of approximately \$400 to build but is now assessed at a value of \$2,380.80. Ellis also testified that he is being taxed for a dog kennel which had been identified as a patio and assessed at a value of \$372. He further testified that he is being assessed as having a gazebo, which is the remnant of his children's swing set, that is assessed at a value of \$1,705 or \$17.05 per square foot.

The appellant also submitted 13 photographs identified as follows:

- Appellant #1 - South side of the subject dwelling showing upper and lower porch areas.
- Appellant #2 - Lower enclosed porch area.
- Appellant #3 - Roof area of upper porch.
- Appellant #4 - The three foot on center stud walls of the porch.
- Appellant #5 - Front deck area.
- Appellant #6 - Lower deck that measures 16 feet by 9 feet.
- Appellant #7 - Patio on south side of home outside the side garage door.
- Appellant #8 - Gazebo - remnants of swing set.
- Appellant #9 - Storage shed measuring 12 feet by 10 feet.

- Appellant #10 - Dog kennel.
- Appellant #11 - Land on subject located in flood plain.
- Appellant #12 - Appellant's comparable #1 of land located in Flood plain.
- Appellant #13 - Appellant's comparable #2.

The appellant also identified his comparable #4 as having a detached two-car garage and an outbuilding, that may be a pole-barn, with values he believes his property should be compared to. The property record card for this comparable indicated that it had a farmland assessment of \$262, a non-farmland assessment of \$5,571, a farm building assessment of \$4,800 and a non-farm building assessment of \$45,883.

The appellant submitted a copy of a final decision issued by the board of review reducing the subject's assessment from \$89,365 to \$70,114. The appellant also submitted a printout indicating the subject's 2009 assessment increased from \$70,114 to \$75,282 due to equalization applied by the board of review.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$9,333 and the improvement assessment be reduced to \$45,833.

Under cross-examination the appellant was questioned about the land assessment on comparable #4. The evidence indicated this property had an equalized homesite/non-farmland assessment of \$5,571. The homesite had 1.20 acres or 52,272 square feet of land area resulting in an assessment of approximately \$.107 per square foot of land area. The property record card for this comparable also indicated it had 5.27 acres of farmland with a farmland assessment of \$262.

The appellant also testified the metal roof on the dog kennel was connected to the garage.

The appellant also explained that on his comparable grid with respect to the land assessments he multiplied the assessments by 3 to convert the assessments to market value in his analysis. The appellant also could not answer the question with respect to the value of the pole building on comparable #4. He further testified that he was not considering the home on comparable #4 similar to the subject dwelling.

The appellant further explained that comparable #2 was a neighboring property with 10 acres or 435,600 square feet of land area. The copy of the property record card for this comparable submitted by the appellant indicated this property had a pre-equalized land assessment of \$23,061 or \$.053 per square foot of land area. With respect to the appellant's comparable #3 the property record card indicated this property had 7.64 acres or 332,798 square feet of land area. This property had a pre-equalized land assessment of \$19,795 or \$.059 per square foot of land area.

The appellant further explained that the values for the improvements he testified to were taken from the Rochester Township 2010 Visual PAMSPRO Property Valuation Worksheet he submitted. The appellant could not actually point out the valuation for the various components on the worksheet that he was contesting but explained the numbers came from a letter dated March 26, 2010 from the township assessor, Anjanette Lord. (The letter was marked as Appellant's Exhibit #14.)

In rebuttal the appellant testified he had 2.2 acres in a reforestation program but no documents were submitted to corroborate this testimony. The appellant indicated this documentation was filed in another appeal.¹

The board of review submitted its "Board of Review Notes on Appeal" wherein the final equalized assessment of the subject totaling \$75,282 was disclosed. The subject had an equalized land assessment of \$17,056 or \$.07 per square foot of land area and an equalized improvement assessment of \$58,226.

The board of review called as its witness Anjanette Lord, Rochester Township Assessor. Ms. Lord was appointed township assessor in 2009. She testified that property is valued in the township using a computer program, Visual PAMSPRO. She testified that depreciation is applied based on year built per component of the property. The assessor testified the letter of March 26, 2010 was for the 2010 tax year, not 2009. The recalculation of the assessment for 2010 had a total assessment of \$72,428.

Under cross-examination the witness testified she drafted the March 26, 2010 letter and further stated the total assessment for 2010 was \$72,428 reflecting a market value of \$217,286, rounded. She was of the opinion the total assessment of \$72,428 more accurately reflects what the subject's assessment should have been in 2009 based on a review of the issues brought forth by the appellant and the corrections made in 2010.

The next witness called on behalf of the board of review was Rob McKenzie, Chief Deputy Assessor. McKenzie has worked for the supervisor of assessments' office for 21 years. During this period he has worked on farm valuations, CRP valuations and the like. He testified he has talked several times with Ms. Lord to review the piece of ground at issue. He testified that sales are used to determine land valuation. He stated that most rural sales include some portion of right-of-way and some portion in the flood plain. He explained that the entire purchase price is used to compute the valuation per square foot and typically no adjustments are made for right-of-way or flood plain. The witness was aware of the three acres of the subject's land in the flood plain. He further explained that he discussed with the township assessor whether or not the subject was entitled to some

¹ The appellant has a pending appeal for the 2010 tax year under Property Tax Appeal Board Docket No. 10-03814.001-R-1.

form of farm assessment but determined the parcel was primarily a residential parcel.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued primarily assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is warranted.

The appellant initially challenged the subject's land assessment due to a portion of the subject land being located in a right-of-way and a portion being located in a flood plain. The appellant provided information on four comparables to demonstrate the land was inequitably assessed. Unfortunately, the appellant did not utilize the equalized assessments for the comparables and for some reason the appellant converted the assessments to market value by multiplying the pre-equalized assessments by 3. The Board finds this type of analysis is not persuasive in demonstrating assessment inequity. Furthermore, the appellant provided no data to demonstrate the impact on land value, if any, caused by these two factors. Nevertheless, the record disclosed the subject land had an equalized assessment of \$17,056 or \$.07 per square foot of land area. The assessment data in the record indicated that appellant's comparable #1 had an equalized assessment of \$265 or \$.016 per square foot of land area; comparable #2 had a pre-equalized land assessment of \$23,061 or \$.053 per square foot of land area; comparable #3 had a pre-equalized land assessment of \$19,795 or \$.059 per square foot of land area; and comparable #4 had an equalized land assessment for the 1.2 acre homesite of \$5,571 or \$.107 per square foot of land area. The record also contained a copy of the 2010 Rochester Township Visual PAMSPRO Property Valuation Worksheet indicating the subject land had a value of \$47,660, which would result in a land assessment of \$15,885 using the statutory level of assessment. Considering these comparables and 2010 assessment worksheet, the Board finds a reduction in the subject's land assessment to \$15,885 is appropriate.

The appellant also made arguments that portions of the subject improvements were overvalued based primarily on what he testified as the cost to construct these improvements in the early 1990's and some incorrect descriptions. The Board gives this aspect of the appellant's argument no weight. The Board finds that construction costs incurred in the early 1990's are not relevant in determining whether or not assessments are indicative of fair cash value as of January 1, 2009. The appellant provided no

evidence of fair cash value as of the assessment date at issue or construction costs new less depreciation as of the January 1, 2009 assessment date that in any way established an alternative fair cash value for the subject's improvements. Additionally, the appellant made reference to his comparable #4 to demonstrate that buildings on his site were overvalued. However, the appellant did not establish the characteristics and values of these purported similar buildings on comparable #4 and failed to demonstrate how these improvements related to buildings on the subject property. The Board gives this aspect of the appellant's argument no weight.

The Board finds, however, that Anjanette Lord, Rochester Township Assessor, testified that she had recalculated the subject's total assessment for 2010 to be \$72,428, which reflects a market value of \$217,286, rounded. She was of the opinion the total assessment of \$72,428 more accurately reflects what the subject's assessment should have been in 2009 based on a review of the issues brought forth by the appellant. Based on her testimony the Board finds the subject's total assessment should be reduced to \$72,428.

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.