FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: R. Michael Smith
DOCKET NO.: 09-05909.001-R-1
PARCEL NO.: 54-049-09B

The parties of record before the Property Tax Appeal Board are R. Michael Smith, the appellant, and the Pike County Board of Review by attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

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 **Pike** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$19,400
IMPR.:	$97,610
TOTAL:	$117,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 4.62-acres is improved with a one-story single-family dwelling of frame and brick exterior construction that was built in 2008. The home contains 2,706 square feet of above-grade living area and features include a full basement of which 1,082 square feet is finished as a recreation room. The dwelling also has central air conditioning, a fireplace and an attached three-car garage of 1,148 square feet along with a deck, a patio and porches. The property is located in Pittsfield Township, Pike County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments.[1] In the Section V grid analysis, the appellant submitted information on three comparable properties located

[1] The appellant checked the basis of the appeal as "comparable sales" and wrote in "/assessments." The appellant submitted data on only one comparable sale for his comparable #1 which is an inadequate number of sales upon which to make a market value determination. The remainder of the appellant's analysis in his submission converted the total assessments to estimated market values by multiplying the assessments by 3.

either 2 or 4 miles from the subject along with copies of the applicable property record cards.

The comparable parcels range in size from 9.77 to 48.57-acres of land area. As set forth on the property record cards, each of the comparables is classified as "farmland w/improvements" whereas the subject's property record card reveals no farmland.[2] The property record cards reveal homesite areas for the comparables that range in size from .33 to 1.82-acres of land area. The appellant reports the comparable properties have land assessments ranging from $1,650 to $2,620. While it is unclear on this record if the appellant has reported land assessments of only the homesite area, the property record cards imply that the land assessments reflect the homesite only. If the land assessments reported by the appellant are for the homesite areas only, they depict assessments that range from $1,440 to $5,000 per acre whereas the subject has a land assessment of $19,400 or $4,199 per acre.

The parcels are improved with one-story frame and masonry dwellings that are 2 or 5 years old. The comparable dwellings range in size from 2,604 to 3,831 square feet of above-grade living area, although the largest dwelling appears to also include finished attic area. Features include finished basements, central air conditioning, and garages ranging in size from 864 to 1,352 square feet of building area. The comparables have improvement assessments ranging from $84,770 to $102,930 or from $24.69 to $35.84 per square foot of above-grade living area. The subject's improvement assessment is $97,610 or $36.07 per square foot of above-grade living area.

The appellant also reported that comparable #1 sold in January 2007 for $245,000 or $63.95 per square foot of living area, including land which consists of a .33-acre homesite and 9.44-acres of farm ground.

Based on this evidence, the appellant requested reductions in the subject's land and improvement assessments for a total assessment of $85,000 or a market value of approximately $255,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $117,010 was disclosed. The subject's assessment reflects an estimated market value of $351,381 or $129.85 per square foot of living area, including land, using the 2009 three-year median level of assessments for Pike County of 33.30%. (86 Ill.Admin.Code §1910.50(c)(1)).

As to an equity analysis, the board of review presented descriptions and assessment information on six comparable properties identified as #13 through #18, with appellant's comparables #2 and #3 presented as board of review's #17 and #18.

[2] In order to qualify for an agriculture assessment, the parcel must be farmed at least two years preceding the date of assessment (35 ILCS 200/10-110).

The parcels of these comparables range in size from .7825[3] to 12.35-acres of land area. The land assessments range from $1,900 to $30,180 or from $1,407 to $10,428 per acre of land area.[4]

The parcels are improved with one-story brick dwellings that range in age from 2 to 14 years old. The dwellings range in size from 1,876 to 3,446 square feet of above-grade living area. Features include full basements, two of which are fully finished. The homes also have central air conditioning and garages ranging in size from 864 to 1,194 square feet of building area, with one comparable having an additional detached garage of 576 square feet. One comparable has both a 220 square foot dog pen and a pool. These properties have improvement assessments ranging from $70,840 to $116,650 or from $30.72 to $39.48 per square foot of above-grade living area.

In further support of the subject's estimated market value based on its assessment, the board of review presented twelve sales located from .04 to 19.9-miles from the subject. These comparables are situated on parcels ranging in size from .29 to 5.22-acres of land area. Each is improved with a 1-story or 1.5-story dwelling of frame, brick, stucco or frame and brick exterior construction. The homes range in age from 3 to 19 years old and range in size from 1,082 to 3,097 square feet of above-grade living area. Eleven comparables have full or partial unfinished basements. Each has central air conditioning, four have a fireplace and each has one or more garages ranging in size from 322 to 901 square feet. One comparable also has a 1,800 square foot pole building. The properties sold between July 2006 and May 2011 for prices ranging from $155,000 to $325,000 or from $90.50 to $143.26 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation 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 land and improvement assessments 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.

[3] This size is shown only on page 7 of 12 of counsel's brief.
[4] Comparables #17 and #18 specifically indicate that only the homesite areas of 1.29 and 1.82-acres of land were analyzed for assessment equity.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The subject's land assessment of $4,199 per acre falls within the range of all eight equity comparables which range from $1,440 to $10,428 per acre. The subject's land assessment is best supported by board of review comparable #15 which is most similar to the subject in size at 3.22-acres whereas the subject is 4.62-acres. Comparable #15 has a land assessment of $4,674 per acre which is slightly higher than the subject on a per-acre basis. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the Board finds no reduction in the subject's land assessment is warranted on this record.

As to the improvement assessment evidence, the Board has given less weight to appellant's comparable #1 due to the dwelling's larger size of 3,831 square feet when compared to the subject of 2,706 square feet. The Board has also given less weight to board of review comparables #14, #15 and #16 due to differences in dwelling size and/or age when compared to the subject. The remaining three comparables submitted by both parties were most similar to the subject in 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 $30.72 to $39.48 per square foot of living area. The subject's improvement assessment of $36.07 per square foot of living area is within this range and appears well-supported given the subject's age, size and features. 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 improvement 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.

Chairman

Member

Member

Member

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: March 22, 2013

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.