



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

APPELLANT: Richard Kramer  
DOCKET NO.: 10-00044.001-R-1  
PARCEL NO.: 07-07-34-302-003

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

**LAND:** \$6,570  
**IMPR.:** \$46,949  
**TOTAL:** \$53,519

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 52-year old, one-story single-family dwelling of brick exterior construction. The home contains 2,466 square feet of living area.<sup>1</sup> Features include central air conditioning, a fireplace and an attached garage of 528 square feet along with a deck and an enclosed porch. The property is located in Decatur, Hickory Point Township, Macon County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted a grid analysis along with color photographs of three sales comparables located within close proximity to the subject. The properties are improved with "one-story + basement"

<sup>1</sup> The appellant provided a chart listing various interior measurements of the dwelling with a total living area of 2,027 square feet along with a notation "enclosed porch (no heat or air)" of 210 square feet. The appellant did not present a schematic drawing reflecting the exterior measurements of the dwelling to support his size determination whereas the board of review submitted a property record card with a detailed and enlarged schematic drawing to support their size determination which does not include the enclosed porch as living area. The Board finds the best evidence of the dwelling's size was presented by the board of review.

brick dwellings that range in age from 20 to 53 years old. The comparables range in size from 1,792 to 2,200 square feet of above-grade living area. The comparables have finished basement areas ranging in size from 1,000 to 1,852 square feet. Each home features central air conditioning, a fireplace and a garage. Two of the comparables also have in-ground pools. The photographs depict that two of the comparables have integral basement garages. These sales occurred from March 2009 to September 2010 for prices ranging from \$150,000 to \$168,500 or from \$76.38 to \$83.71 per square foot of above-grade living area, including land.

As part of the presentation, the appellant contended that these three comparables sold for an "average" of 16% less than their assessment values at the time of their sale. Based on this evidence and analysis, the appellant requested that the 2009 improvement assessment for the subject of \$44,035 be carried forward to this 2010 assessment for a total assessment of \$50,605 which would reflect a market value of approximately \$151,815 or \$61.56 per square foot of above-grade living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final 2010 assessment of \$53,519 was disclosed. The subject's assessment reflects an estimated market value of \$159,663 or \$64.75 per square foot of above-grade living area, including land, using the 2010 three-year median level of assessments for Macon County of 33.52%. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of the subject's assessment, the board of review presented descriptions and sales data on four comparable properties; board of review comparable #3 is the same property as appellant's comparable #2. The comparables consist of one-story brick dwellings that range in age from 42 to 53 years old. The dwellings range in size from 2,053 to 2,550 square feet of above-grade living area. Three comparables have full basements, two of which are finished as recreation rooms. Each home has central air conditioning and one or two fireplaces. Comparables #1 and #2 have attached garages and comparable #3 also has an in-ground pool. These comparables sold between October 2008 and September 2010 for prices ranging from \$150,000 to \$167,500 or from \$64.71 to \$81.59 per square foot of above-grade living area, including land.

Based on this market value evidence, the board of review requested confirmation of the subject's estimated market value was reflected by its assessment.

In written rebuttal, the appellant reiterated his argument that recent sales are not reflected in the assessments of nearby properties. The appellant contends that the subject property has a market value less than \$160,573 as reflected by its assessment. To support this contention, the appellant included a printout from April 2, 2012 from an internet website, Homes.com, which

"estimated" the value of the subject property as \$129,000 along with additional data depicting a declining home value. As a consequence of this evidence, the appellant requests an assessment reflecting a market value for the subject of \$129,000.

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.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the internet valuation of the subject property submitted by appellant in conjunction with his rebuttal argument. Furthermore, the Board gives this evidence from Homes.com no weight because, first, there was no indication on the report, other than the date it was printed of April 2, 2012, as to the effective date of the estimate of value which is more than two years past the assessment date at issue of January 1, 2010. Second, the report did not have a definition of market value that was used in the report. Third, there was no information with respect to the credentials or qualifications of the person or persons providing the estimate of value. Fourth, there was no data such as a description of the comparable sales and the sale dates that were used to establish the estimated value. Without this information the Property Tax Appeal Board cannot determine the reliability and validity of the estimate of value prepared by Homes.com.

For this appeal the appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales 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 smaller dwelling size of 1,792 square feet of above-grade living area when compared to the subject's dwelling size of 2,466 square feet. The Board further finds the remaining five comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or

age with board of review comparable #2 being most similar as it lacks a basement which is also not present in the subject dwelling. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These five comparables sold between October 2008 and September 2010 for prices ranging from \$150,000 to \$168,500 or from \$64.71 to \$81.59 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of approximately \$159,663 or \$64.75 per square foot of above-grade living area, including land, which falls within the range established by the most similar sales both in terms of overall value and on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

As a final matter, the Property Tax Appeal Board finds that it can give little credence to the appellant's argument and analysis presented in his appeal based upon comparing the 2010 assessments of properties to their sales prices from either 2009 or 2010. The United States Supreme Court has considered the requirements of equal treatment in the assessment process with respect to the Equal Protection Clause of the federal constitution. In Allegheny Pittsburgh Coal V. Webster County, 109 S.Ct. 633 (1989), the Court held that the "Clause tolerates occasional errors of state law or mistakes in judgment when valuing property for tax purposes [citation omitted]", and "does not require immediate general adjustment on the basis of the latest market developments. In each case, the constitutional requirement is the seasonable attainment of a rough equality in tax treatment of similarly situated property owners." The courts look to the county as a whole in order to determine whether the property at issue is being assessed in accordance with the constitutional guaranty of equality and uniformity of taxation.

In conclusion, after considering the market data in the record, the Board finds no reduction in the subject's assessment 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.

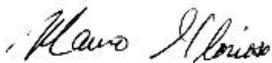


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Chairman



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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



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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.