



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

APPELLANT: D & D Properties
DOCKET NO.: 10-01123.001-R-1
PARCEL NO.: 07-1-04842-000

The parties of record before the Property Tax Appeal Board are D & D Properties, the appellant; and the Coles 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 Coles County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$3,744
IMPR.: \$38,331
TOTAL: \$42,075**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,000 square foot site improved with a two-story single family dwelling of frame construction that contains 2,244 square feet of living area. The dwelling was constructed in 1876. The dwelling has central air conditioning. The property is located at 1013 Wabash, Mattoon, Mattoon Township, Coles County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Grid Analysis using eight comparables. The appellant described the comparables as being improved with two-story single family dwellings with brick or wood siding exteriors that ranged in size from 2,512 to 3,504 square feet of living area. The dwellings were constructed from 1891 to 1931. The appellant indicated one comparable had a basement, each comparable had central air conditioning, each comparable had one or two fireplaces and five comparables had garages ranging in size from 360 to 864 square feet of building area. The appellant further indicated the comparables were located on Wabash from next to the subject to 10 blocks from the subject. The appellant indicated in the analysis that the comparables had land assessments ranging from \$7,370 to \$16,300

and improvement assessments ranging from \$24,050 to \$67,750 or from \$9.57 to \$20.98 per square foot of living area.¹

In the submission the appellant also asserted the subject property was purchased in November 2005 for a price of \$15,000. From January 2006 to August 2006 the home was remodeled and placed on the market for sale. The appellant asserted the subject dwelling has been vacant and unoccupied from November 2005.

Based on this evidence the appellant requested the subject property be assessed from \$15.00 to \$20.00 per square foot based on the assessments of these comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$42,075 was disclosed. The subject property has a land assessment of \$3,744 or \$.53 per square foot of land area and an improvement assessment of \$38,331 or \$17.08 per square foot of living area.

In rebuttal the board of review asserted the information used by the appellant with respect to descriptive factors and the assessments were incorrect for the subject and all eight comparables. The board of review submitted Exhibit A which included the correct description and assessments for the subject and the comparables. The board of review also submitted copies of the property record cards as foundation to support its description of the subject property and the appellant's comparables. The board of review indicated appellant's comparables #2 and #6 were 1½-story dwellings and comparable #4 was a triplex. The board of review stated the comparables ranged in size from 1,557 to 2,824 square feet of living area and each comparable had a basement. The board of review further indicated that three comparables had central air conditioning and four comparables each had one-fireplace. These comparables had land assessments ranging from \$3,262 to \$6,644 or from \$.46 to \$.56 per square foot of land area. The comparables had improvement assessments ranging from \$9,283 to \$26,180 or from \$4.35 to \$14.38 per square foot of living area. The board of review evidence also disclosed that appellant's comparable #4 sold in April 2009 for a price of \$45,000 and comparable #7 sold in May 2008 for a price of \$75,000.

Referencing its Exhibit B, the board of review further noted that the subject property was remodeled and was considered in good condition with an effective age 1980. It also noted that the appellant's comparables were described as being in poor or average condition with effective ages ranging from 1891 to 1931.

¹ It appears the appellant converted the assessments to market value in its analysis.

The board of review also submitted exhibits D and E disclosing the subject property was listed for sale in July 2008 for a price of \$188,000 and December 2010 for a price of \$183,550.

To demonstrate the subject property was being equitably assessed the board of review presented four comparables improved with two-2-story dwellings and one 1½-story dwelling with brick or wood siding exteriors that ranged in size from 1,496 to 2,595 square feet of living area. The comparables had actual ages ranging from 99 to 129 years, with similar effective ages. Each comparable had a basement with one being partially finished. Additionally, each comparable had central air conditioning, three comparables each had one fireplace and three comparables had one or two detached garages ranging in size 252 to 576 square feet of building area. Comparable #3 also had an in-ground swimming pool. The comparables were located along the same street with three within the same block as the subject property and one within one block of the subject property. One comparable was described as being in good condition and three were in average condition. These properties each had a land assessment of \$3,744 or \$.53 per square foot of land area. The comparables had improvement assessments ranging from \$32,002 to \$45,534 or from \$15.50 to \$22.23 per square foot of living area. The evidence also disclosed that comparable #3 sold in June 2007 for a price of \$149,900.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 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 not warranted.

Initially, the Board finds the data provided by the appellant was incorrect with respect to the descriptions and assessment information for the comparables. Thus, little weight can be given the appellant's descriptive data. Nevertheless, the Board will examine the appellant's comparables using the correct information as provided by the board of review.

With respect to the land assessment the Board finds the comparables submitted by both parties had land assessments ranging from \$.46 to \$.56 per square foot of land area. Four

comparables, appellant's comparable #1 and board of review comparables #1, #2 and #4, were located on the same street and within the same block as the subject property. Each of these four comparables had a 7,000 square foot site and a land assessment of \$3,744 or \$.53 per square foot of land area. The subject, with a 7,000 square foot site, had a land assessment of \$3,744 or \$.53 per square foot of land area, which is equivalent to the most similar comparables. Based on this record the Board finds the subject's land is equitably assessed.

With respect to the improvement assessment, the Board finds the evidence disclosed the subject dwelling was in superior condition relative to all the comparables due to the home being renovated in 2006. The board of review asserted the subject property had an effective age of 30 years old while each of the comparables submitted by both parties had an effective age significantly older than the subject property. Furthermore, the subject property was described as being in good condition while all but one comparable was described as being in average or poor condition. Excluding appellant's comparable #4 because it is a triplex, the remaining comparables have improvement assessments ranging from \$4.35 to \$22.23 per square foot of living area. The subject has an improvement assessment of \$17.08 per square foot of living area, which is within the range established by the comparables, even though the dwelling is superior to these homes. Four comparables were located within the same block as the subject property, appellant's comparable #1 and board of review comparables #1, #2 and #3, had improvement assessments ranging from \$13.76 to \$22.23 per square foot of living area. The subject's improvement assessment is well within this range even though the subject property is superior to these properties in condition and effective age.

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 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 parties 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.

As a final point, the Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed.

Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The record disclosed the subject property was listed on the market in July 2008 for a price of \$188,000 and December 2010 for a price of \$183,550. Only two comparables that were improved with similar two-story dwellings, appellant's comparable #7 and board of review comparable #2, sold relatively proximate in time to the assessment date at issue. These properties sold in May 2008 for a price of \$75,000 and June 2007 for a price of \$149,900. These properties had assessments reflecting 37.6% and 32.9% of their purchase prices, respectively. The subject's assessment reflects 22.9% of the December 2010 list price. Considering these factors the Board finds this record does not demonstrate the subject property is being assessed at a greater proportion of market value than similar properties in the taxing district.

After an analysis of the assessment data the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

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: April 19, 2013

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.