



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

APPELLANT: Randy Grimes
DOCKET NO.: 10-01364.001-R-1
PARCEL NO.: 14-20-100-020

The parties of record before the Property Tax Appeal Board are Randy Grimes, the appellant; and the Marion 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 Marion County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,520
IMPR.: \$36,702
TOTAL: \$39,222

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two and one-half story frame dwelling containing 4,078 square feet of living area. The home is approximately 120 years old and features a full unfinished basement and an unfinished 3rd floor. Other features include two fireplaces and a 525 square foot, two-car attached garage. The home is situated on approximately 60,000 square feet of land area located in Centralia Township, Marion County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located from .83 of a mile to 1.62 miles from the subject. The comparables have lot sizes ranging from 9,600 to 12,800 square feet of land area. The comparables were described as two and one-half story frame dwellings containing from 2,602 to 3,645 square feet of living area. The dwellings range in approximate age from 88 to 110 years old and feature

full unfinished basements. Additionally, comparable #2 has central air conditioning and two fireplaces. The comparables have improvement assessments ranging from \$10,090 to \$26,010 or from \$4.92 to \$7.76 per square feet of living area. The subject's improvement assessment is \$43,510 or \$10.67 per square foot of living area.

The appellant testified that in his opinion comparable #2 is most similar to the subject; however, all the comparables are located within the city and have city amenities such as street lights, concrete sidewalks, concrete streets and police protection.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$26,507 or \$6.50 per square foot of living area.

During cross-examination, the appellant acknowledged that his comparables are in less desirable neighborhoods, but the difference should not be so significant.

The board of review proposed to reduce the assessment to \$38,160. The appellant was informed of this proposal and rejected it.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$46,030 was disclosed. In support of the subject's assessment, the board of review presented an assessment analysis for four suggested comparable properties located from .40 to .91 of a mile from the subject. The comparables have lot sizes ranging from 7,584 to 20,100 square feet of land area. The comparables were described as two and one-half story or two-story frame or frame and masonry dwellings containing from 2,062 to 4,787 square feet of living area. The homes range in age from 75 to 121 years old and feature full unfinished basements and central air conditioning. Comparables #1 and #2 have a fireplace and comparable #4 has three fireplaces and a 720 square foot garage. The comparables have improvement assessments ranging from \$19,700 to \$38,810 or from \$7.23 to \$10.16 per square feet of living area.

The board of review argued that their comparables are located closer to the subject and in better neighborhoods as is the subject. Additionally, the township assessors do not assess driveways, sidewalks and fencing in their jurisdiction.

Based on this evidence, the board of review requested the subject's assessment be confirmed or lowered per letter.

In rebuttal, the appellant argued the board of review's comparables are newer, have city amenities, have better features and three have corner lots.

After hearing testimony 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 warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 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 met this burden.

The Board finds the parties submitted seven comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its dissimilar multi-unit apartment use when compared to the subject's single family use. The Board gave less weight to the appellant's comparable #3 due to its significantly smaller size when compared to the subject. Additionally, these comparables are considerably newer when compared to the subject. The Board gave less weight to the board of review's comparables #2 and #3 due to their significantly smaller sizes when compared to the subject. Additionally, these comparables are considerably newer when compared to the subject. The Board finds the remaining three comparables submitted by the parties are most similar to the subject in age, size, design and some features. These comparables have improvement assessments ranging from \$26,010 to \$38,810 or from \$7.14 to \$9.44 per square foot of living area. The subject has an improvement assessment of \$43,510 or \$10.67 per square foot of living area, which is above the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as location and air conditioning, the Board finds the subject's improvement assessment is excessive and a 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.

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: December 21, 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.