



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

APPELLANT: Jon Ellis
DOCKET NO.: 10-03814.001-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: \$ 16,373
IMPR.: \$ 58,279
TOTAL: \$ 74,652

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 ground floor living area 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, large wood decking and an integral garage with 528 square feet. The subject property also has another 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 of the subject property for the 2010 tax year. According to the appellant's original appeal petition and evidence, the appellant claims the subject property was inequitably or not uniformly assessed. The appellant contested both the subject's land and improvement assessments. At the commencement of the hearing, the appellant had a pending written motion to reconsider denials of the two previous motions

to SUPPLEMENT PETITION INSTANTER. The motion to reconsider was received by the Board on February 13, 2013, citing portions of Section 16-180 of the Property Tax Code. (35 ILCS 200/16-180). The Board's Administrative Law Judge denied the motion to reconsider based on the same grounds listed in the February 6, 2013 ruling. The two previous motions to SUPPLEMENT PETITION INSTANTER, received September 13 and December 27, 2012, were denied by the Board by five page ruling dated February 6, 2013, which is part of the record. On February 13, 2013, the appellant filed a third motion to SUPPLEMENT PETITION INSTANTER pursuant to the rules of the Property Tax Appeal Board Rules, citing sections 1910.30, 1910.65, 1910.79 and 1910.92. (86 Ill.Admin.Code §1910.30, 1910.65, 1910.79 and 1910.92). The third motion contained group exhibits 7 through 21. At the hearing, the Board again denied the third motion to SUPPLEMENT PETITION INSTANTER based on the same grounds enumerated in the February 6, 2013 ruling. The appellant filed a written OFFER OF PROOF, which preserved and made part of the record for purposes of Administrative Review. (Exhibit 22).

The appellant requested the Board take Administrative Notice of Sections 16-180, 16-170 and 16-185 of the Property Tax Code. (35 ILCS 200/16-180, 16-170 and 16-185). At this point in the proceeding, the Board's Administrative Law Judge reviewed the record with the parties to clarify the evidence that was timely and admissible based on the relevant provisions of the Property Tax Code and the rules of the Property Tax Appeal Board. The appellant agreed to: (1) the contents of the appeal petition he completed; (2) the subject's equalized assessment of \$77,594; (3) the appellant's assessment request was \$55,216; (4) section II, 2d of the appeal petition was marked "assessment equity" as the basis of the appeal; (5) page 2, section III, was a description of the subject property excluding its dwelling size; and section IV was an assessment analysis depicting the four suggested assessment comparables as selected by the appellant in support of the proposition that the subject property was not uniformly assessed.

The appellant was questioned as to where in the original appeal petition was the argument raised regarding the correct classification of the subject property or that the subject property is entitled to a farmland assessment. The appellant responded by stating "that is in the motions." The appellant would not give responsive answer of "yes" or "no." The appellant next stated "This appeal is based on equity".¹

¹The Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct assessment of property which is the subject of an appeal. The procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence, . . . **Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board.** (Emphasis Added) . . . A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise **proper and admissible** (emphasis added). without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. (35 ILCS 200/16-180).

The appellant next presented testimony stating: "There are similar situated properties in Rochester Township that have dual classifications, farmland and non-farmland, same as mine, alright. That there are also values assigned to those properties which should be comparable to mine, but they are not, which requires a downward adjustment of the assessment and a reclassification of the property. That is the evidence that is being presented to the Board through all of the documents I have submitted".

In support of the lack of uniformity claim as outlined in the original appeal petition, the appellant submitted photographs and four suggested assessment comparables that are located from 1 to 5 miles from the subject. As foundational evidence, the appellant submitted property tax and assessment information sheets of the four comparables along with property record cards for comparables 3 and 4. In addition, the appellant submitted a letter from the Springfield-Sangamon County Planning Commission with accompanying black and white aerial photographs.

The assessment grid analysis (Section V of appeal petition) indicated the comparables range in size from 17,000 to 435,600 square feet of land and had land assessments ranging from \$819 to \$72,141 or from \$.048 to \$.20 per square foot of land area. However, copies of assessment information sheets disclosed the appellant utilized, in part, incorrect land sizes and land assessment amounts within the assessment analysis. Comparables 1 through 3 range in size from .39 of an acre to 10 acres or from 16,988 to 435,600 square feet of land area. Comparables 1 through 3 had equalized land assessments ranging from \$273 to \$24,047 or from \$.02 to \$.07 per square foot of land area. The evidence also disclosed appellant's comparable 4 is comprised of 1.20 acres of non-farmland with a land assessment of \$5,742 or \$.11 per square foot of land area and 5.27 acres classified as farmland with a farmland assessment of \$288. (35 ILCS 200/1-60). The appellant indicated in the grid analysis the subject had a land assessment of \$52,740 or \$.22 per square foot of land area. However, a copy of the assessment information sheet and the board of review's equalization notice shows the subject property had an equalized land assessment of \$17,580 or \$.07 per square foot of land area.

With respect to the subject's improvement assessment, the appellant partially completed descriptions and assessment information for three of the four suggested assessment comparables. Comparables 2 through 4 were described as a one-story dwelling; a one and one-half story dwelling; and a two-story dwelling. The dwellings are of wood, brick or aluminum exterior construction. Comparables 3 and 4 were reported to be 35 (1971) and 95 (1912) years old, respectively, while the age of comparable 2 was not disclosed. Comparables 3 and 4 were reported to contain 1,867 and 3,150 square feet of living area, respectively, while the dwelling size of comparable 2 was not disclosed. All three comparables were reported to have central air conditioning; comparables 2 and 4 have a fireplace;

comparables 3 and 4 have a garage that contain 630 and 528 square feet, respectively, and also have "other improvements" that contain 272 and 5,738 square feet, respectively². The appellant did not disclose the comparables' basement or foundation types. In the assessment grid analysis (Section V of appeal petition), the appellant indicated the comparables had improvement assessments ranging from \$125,787 to \$156,276. However, copies of assessment information sheets disclosed the appellant utilized incorrect assessment amounts within the assessment analysis. Comparables 2 through 4 had equalized improvement assessments ranging from \$41,929 to \$47,292. Comparables 3 and 4 have per square foot improvement assessments of \$23.86 and \$15.01 per square foot of living area, respectively. The per square foot improvement assessment for comparable 2 could not be calculated because the appellant failed to provide its dwelling size. The appellant indicated in the grid analysis the subject had an improvement assessment of \$180,042. However, a copy of the assessment information sheet and the board of review's equalization notice show the subject property had an equalized improvement assessment of \$60,014 or \$24.48 per square foot of living area³.

The appellant further testified that in addition to these four comparables there are a number of properties located within Rochester Township that have a dual farmland and non-farmland classification with values that range from \$8.73 to \$289.40 per acre, which averages \$92.29 per acre. At the hearing, the appellant testified the subject, classified as residential, is assessed at \$3,139 per acre. The appellant acknowledged the aforementioned testimony is in connection with the three motions to SUPPLEMENT PETITION INSTANTER, which were denied into the record due to inadmissibility because it was untimely filed.

The testimony and evidence further disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior assessment year under docket number 09-05689.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$72,428, primarily based on the weight of the evidence and testimony offered by the board of review, rather than evidence submitted by the appellant. The evidence also revealed that the appellant did not file an assessment complaint with the board of review for the 2010 assessment year, but filed this assessment appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of the Rochester Township equalization factor of

² Property record cards submitted by the appellant show comparable 3 has a 160 square foot shed and a 120 square foot concrete patio. Comparable 4 has a 3,200 square foot pole building; two open porches that have 360 and 196 square feet, respectively; 752 square feet of concrete paving, and a 760 square foot swimming pool.

³ The appellant did not utilize the equalized assessments for the comparables and for some reason, the appellant converted the assessments to market value format by multiplying the equalized assessments by 3.

1.0307, which increased the subject's 2010 assessment from \$75,282 to \$77,594.⁴

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$77,594 was disclosed. The board of review argued the appellant's data was incomplete and cannot determine the correctness of the (subject's) assessment. No other evidence or testimony was submitted by the board of review.

Under questioning, Joseph Lindley, Chief County Assessment Officer, testified that the general assessment cycle in Sangamon County began in 2007 and continued through 2010. Sangamon County's new general assessment cycle began in 2011.

Under examination, Lindley testified that the subject's 2010 final assessment had already been established prior to the Property Tax Appeal Board decision for the 2009 assessment year that was issued on August 28, 2012.

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 presented by the appellant does not support a reduction in the subject's assessment. However, the Board finds a reduction in the subject's assessment is justified pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

Initially, the Board finds the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 09-05689.001-R-1. In that appeal the Property Tax Appeal

⁴ Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999).

Board rendered a decision lowering the assessment of the subject property to \$72,428. 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds that its prior year's decision shall be carried forward to the subsequent assessment year subject only to any equalization factor applied to that year's assessments, which was 1.0307 in 2010 for Rochester Township, Sangamon County. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision for the 2009 tax year. Furthermore, testimony by the Sangamon County Chief County Assessment Officer disclosed that the 2009 and 2010 tax years are within the same general assessment period. Additionally, the decision of the Property Tax Appeal Board for the 2009 tax year was not reversed or modified upon review. As a result, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the 2010 equalization factor of 1.0307 for Rochester Township.

The Board will now address the remaining arguments presented by the appellant. The appellant argued both the subject's land and improvement assessment were inequitably assessed. 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 the appellant failed to overcome this burden of proof.

The appellant provided limited assessment information on four comparables to demonstrate that both the subject's land and improvements were not uniformly assessed. With respect to the subject's land assessment, the Board gave less weight to comparables 1 and 4 submitted by the appellant. Comparable 1 contains only 16,988 square feet of land area, dissimilar and considerably smaller than the subject, which contains 243,936 square feet of land area. Similarly, comparable 4 has only

52,272 square feet or 1.2 acres of non-farm land area⁵, dissimilar and considerably smaller than the subject. The Board further finds comparables 2 and 3 submitted by the appellant are more similar to the subject in size, although they are somewhat larger and are located 1 and 5 miles from the subject. These land comparables contain 331,056 and 435,600 square feet of land area, respectively. They have equalized land assessments of \$24,007 and \$21,906 or \$.06 and \$.07 per square foot of land area, respectively. Based on the Board's finding of carrying forward the 2009 assessment of the subject property subject to equalization pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject has a revised equalized land assessment of \$16,373 or \$.07 per square foot of land area. The Board finds the subject's revised land assessment is supported by the two most similar land comparables contained in this record. Therefore, no further reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment, the appellant submitted a limited analysis for three improved comparables. The Board gave no weight to comparable 2 submitted by the appellant. The Board finds the appellant failed to provide the age, size and most features for any type of meaningful analysis for comparison to the subject property. The Board finds comparables 3 and 4 submitted by the appellant are not that particularly similar to the subject. Comparables 3 and 4 are comprised of a one-story dwelling and a two-story dwelling of brick and aluminum exterior construction that were built in 1912 and 1971. The dwellings contain 1,867 and 3,150 square feet of living area. Both comparables have central air conditioning and a garage. Comparable 3 has small shed. Comparable 4 has a fireplace, a 3,200 square foot pole building and a 760 square foot swimming pool. The appellant did not disclose the comparables' foundations types. The record disclosed these properties have improvement assessments of \$44,543 and \$47,292 or \$23.86 and \$15.01 per square foot of living area. Based on the Board's finding that the subject's assessment as established in 2009 should be carried forward to the 2010 tax year subject to equalization pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject property has a revised improvement of \$58,279 or \$26.68 per square foot of living area, which is somewhat higher than the two comparables on a per square foot basis. The Board finds the subject property is superior to the two comparables in most aspects. For example, the subject property is 21 and 80 years newer in age than the comparables, contains a finished basement, an extra garage and three sheds. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's revised improvement assessment is supported.

⁵ Comparable 4 also has 229,561 square feet or 5.27 acres of land that is classified and assessed as farmland. (See 35 ILCS 200/1-60 and 35 ILCS 200/10-110 *et. al.*). Farmland assessments in Illinois are not calculated based upon value considerations, but based upon productivity indices. As a result, farmland assessments cannot be relied upon or compared to non-farmland assessments for purposes of determining uniformity of assessments.

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 appellant disclosed that properties located in a similar geographic 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 no further reduction in the subject's assessment is warranted based on the principals of uniformity.

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.

Ronald 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: July 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.