



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

APPELLANT: Gerald Dale Shumaker
DOCKET NO.: 10-04594.001-R-1
PARCEL NO.: 07-02-28-067-026

The parties of record before the Property Tax Appeal Board are Gerald Dale Shumaker, the appellant; and the Alexander 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 **Alexander** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$ 105
Land:	\$ 3,485
Imprv.:	\$42,800
Outbuildings:	\$ 0
Total:	\$46,390

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story dwelling of cedar exterior construction that is 13 years old. The dwelling contains 2,156 square feet of living area. Features include an unfinished basement, central air conditioning, a fireplace and a 672 square foot attached garage. The subject parcel has 19.49 acres of land area. The subject property is located in Alexander County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal.

The appellant challenged both the subject's land and improvement assessments. In support of the inequity claim, the appellant submitted property record cards, property information sheets and an analysis of four suggested comparables. The comparables consist of one or one and one-half story dwellings of cedar, brick or vinyl exterior construction that are from 2 to 29 years old. One comparable has a basement; all the comparables have central air conditioning; two comparables have a fireplace; and three comparables have garages that range in size from 720 to 868 square feet. The dwellings range in size from 2,240 to 2,544 square feet of living area and have improvement assessments ranging from \$37,105 to \$50,515 or from \$15.27 to \$19.86 per square foot of living area. The subject property has an improvement assessment of \$48,350 or \$22.43 per square foot of living area.

The comparables have from 1.29 to 41.56 acres of land area. Comparables 1 and 2 have land assessments of \$1,885 and \$3,130 or \$1,026 and \$1,461 per acre. Comparable 3 has a non-farmland assessment of \$315 and a farmland assessment of \$125; however the appellant did not provide the amount of land associated with each land classification and assessment. Comparable 4 has 1.45 acres of non-farmland with a land assessment of \$580 or \$400 per acre and 40.11 acres of farmland with a farmland assessment of \$335. The subject property has a non-farmland assessment of \$3,485 and a farmland assessment of \$105; however the appellant did not provide the amount of land area associated with each land classification and assessment of the subject property.

The appellant also submitted the final decision issued by the Alexander County Board of Review showing a final total assessment of \$51,940. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 improvement assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden of proof with respect to only the subject's improvement assessment.

The appellant submitted assessment information on four suggested assessment comparables for the Board's consideration. The Board finds the comparables had varying degrees similarity when compared to the subject in location, design, size, age and features. They have improvement assessments ranging from \$37,105 to \$50,515 or from \$15.27 to \$19.86 per square foot of living area. The subject property has an improvement assessment of \$48,350 or \$22.43 per square foot of living area, which falls above the range established by the comparables on a per square foot basis. Therefore, a reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the appellant submitted limited land assessment information for the same four comparables. The Board gave little weight to this aspect of the appellant's inequity claim. The Board finds the appellant failed to identify the amount of land associated with the subject's and one of the comparable's non-farmland area and farmland area¹. As a result, the Board was unable to perform any type of meaningful comparative analysis of the subject and suggested comparables. Therefore, the Board finds the appellant failed to demonstrate that the subject's land was inequitably assessed by clear and convincing evidence. Therefore, no reduction in the subject's land assessment is warranted based on this record.

¹Farmland assessments in Illinois are not calculated based upon value considerations, but based upon soil productivity indices. As a result, farmland assessments cannot be relied upon or compared to non-farmland assessments for purposes of determining uniformity of assessments.

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

Tracy 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: February 21, 2014

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.