FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael A. Phillips
DOCKET NO.: 11-01328.001-R-1
PARCEL NO.: 08-18-104-002

The parties of record before the Property Tax Appeal Board are Michael A. Phillips, the appellant, and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$5,310
IMPR.:	$52,175
TOTAL:	$57,485

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling[1] of brick exterior construction containing approximately 2,375 square feet of living area.[2] The dwelling was constructed in 1995. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 920 square foot garage. The property has a 21,900 square foot site and is located in Benton, Benton Township, Franklin County.

The appellant appeared before the Property Tax Appeal Board contending lack of assessment uniformity with regard to the subject's improvement assessment only. No dispute was raised concerning the land assessment. The appellant submitted information on three suggested comparable properties described as either 1-story or 1.5-story dwellings[3] of masonry, frame or frame

[1] The appellant described the subject as a 1 1/3-story dwelling noting a first floor area of 1,650 square feet and an upper floor area of only 560 square feet.
[2] The appellant contended the dwelling contains 2,210 square feet of living area. He testified that the calculation was determined from interior measurements rather than exterior measurements.
[3] The appellant also submitted the applicable property record cards for these comparables which, in each case, reports these as one-story dwellings. The appellant, however, described comparable #3 as 1.5-story and included photographs of each of the homes which clearly depicts at a minimum a dormer

and masonry construction that range in size from approximately 2,600 to 3,367 square feet of living area. The dwellings were depicted as ranging in age from 5 to 20 years old. Each comparable is located in close proximity to the subject property and described as being "side by side." Comparable #1 has a full basement, comparable #2 has a crawl-space foundation and comparable #3 has a concrete slab foundation. Each home has central air conditioning and a garage ranging in size from 418 to 936 square feet of building area with comparable #2 also having a second detached garage of 720 square feet of building area. Additionally, comparable #3 enjoys an in-ground swimming pool. These comparables have improvement assessments ranging from $51,245 to $57,630 or from $17.12 to $19.71 per square foot of living area. The subject's improvement assessment is $66,730 or $28.10 per square foot of living area based upon 2,375 square feet of living area.

As argued in the attached brief, the appellant contends that several of these comparables have features not enjoyed by the subject and each dwelling is larger than the subject, yet each comparable has an improvement assessment ranging from 22.25% to 23.9% less than the subject.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $52,175 or $21.97 per square foot of living area based upon a dwelling size of 2,175 square feet.

Upon cross-examination, the board of review inquired of the appellant if he had received any offers on the subject property. The appellant objected to the inquiry on grounds of relevancy since the instant appeal concerns assessment equity, not market value. The Administrative Law Judge sustained the appellant's objection and the question was not answered.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $72,040 was disclosed. The board of review presented a grid analysis of the same three comparables presented by the appellant with various corrections to descriptive data along with a letter arguing the basis for the assessment decision.

Besides corrections in the lot sizes of comparables #2 and #3 which are not relevant to the improvement inequity argument made by the appellant, the board of review noted that each comparable is a one-story dwelling of either frame or brick exterior construction according to its records. None of the comparables have a fireplace which the subject enjoys and there were corrections reported in the number of bathrooms and a slight discrepancy in the dwelling size of comparable #2. Additionally, the garage for comparable #3 reportedly contains 556 square feet

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above the garage with three adjacent windows and another upper area window on the other end of the home.

of building area rather than 936 square feet as reported by the appellant.

More specifically in a brief, the board of review argued that given the many differences between the subject and the comparables presented, "[a]ll of the comparables would require adjustments for those differences." Furthermore, the board of review asserted the most relevant difference was exterior construction where the subject has an all-brick exterior and only comparable #2, a one-story dwelling, has a similar exterior construction to the subject.

As a final argument, the board of review contended that the subject property was being marketed at the time of the appeal before the Franklin County Board of Review and remains currently listed. "Although the price has been dropped, it is still considerably listed for higher than the assessment reflects its value to be and certainly higher than the appellant's requested assessment." Attached to the appeal was a printout[4] from Realtor.com regarding the asking price for the subject of $259,900.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal at hearing, the appellant acknowledged that the subject property was still for sale and that the asking price has continued to drop, now some $60,000 less than originally requested. However, as the appeal is based on assessment equity, he contends that the subject's asking price is not relevant to the lack of uniformity argument.

After hearing the testimony and reviewing the record, 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.

Initially, the Board finds the best evidence of the subject's dwelling size was presented by the board of review as 2,375 square feet of living area based upon the property record card. As the standard dwelling size is drawn from exterior measurements, the appellant's interior measurements do not overcome the board of review's evidence.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

[4] The document was printed on March 12, 2013 and reports a dwelling size for the subject of 2,375 square feet of living area.

After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation as ascertained as the General Assembly shall provide by law." Ill.Const.1970, art IX, §4(a). The Illinois Supreme Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." Apex Motor Fuel v. Barrett, 20 Ill. 2d 395, 401 (1960). The Court in Apex Motor Fuel further stated:

> The rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation omitted.]
>
> Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. [citation omitted.] The constitutional provision for uniformity . . . does [not] call for a 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted.]

Apex Motor Fuel, 20 Ill. 2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 21 (1989).

In this appeal, the board of review in part submitted the March 2013 asking price of the subject property of $259,900 and argued that the subject's 2010 assessment reflects a lower market value than this asking price. At hearing, the appellant contended that comparables #1 and #2 would likely have market values similar to the subject property, although he did not know for sure and yet these properties have significantly lower improvement assessments on a per-square-foot basis than the subject.

As to the pending lack of uniformity argument, the parties to this proceeding submitted the same three equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to comparable #3 presented by the parties as this dwelling is substantially newer

than the subject having been built in 2007 and this dwelling is also substantially larger than the subject dwelling as it contains 3,367 square feet of living area as compared to the subject that contains 2,375 square feet of living area. Additionally, this home enjoys an in-ground swimming pool that is not found at the subject property.

Thus, the Board finds the parties' comparables #1 and #2 are the most similar homes to the subject in location, size, exterior construction, features and/or age. While the subject has a larger garage than either of these two comparables, comparable #1 is superior to the subject by having a full basement and comparable #2 enjoys a second detached garage of 720 square feet that is not enjoyed by the subject. However, due to their greater similarities to the subject, these two comparables received the most weight in the Board's analysis. Comparables #1 and #2 had improvement assessments of $51,245 and $52,025 or $17.49 and $19.71 per square foot of living area. The subject's improvement assessment of $66,730 or $28.10 per square foot of living area is substantially above these two most similar comparables presented in this record. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

Based on the evidence, the Property Tax Appeal Board finds the appellant has demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment commensurate with the appellant's request is justified.

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.

Chairman

Member

Member

Member

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: September 20, 2013

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.