



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

APPELLANT: Brenda Davenport-Fornoff
DOCKET NO.: 11-03794.001-R-1
PARCEL NO.: 10-06-118-010-0040

The parties of record before the Property Tax Appeal Board are Brenda Davenport-Fornoff, the appellant, by attorney Jerri K. Bush in Chicago; and the Mason County Board of Review, by attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, PC, as Special Assistant State's Attorney through the Office of the State's Attorneys Appellate Prosecutor.

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 **Mason** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 4,423
IMPR.: \$ 43,905
TOTAL: \$ 48,328

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part split-level brick and frame dwelling that contains 1,908 square feet of living area and was built in 1971. Features include a full finished basement, central air conditioning, two fireplaces, an open porch, an enclosed porch and a 560 square foot garage. The property has 29,909 square feet of land area. The subject property is located in Havana Township, Mason County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal.¹ The appellant challenged both the subject's land and improvement assessments. The appellant submitted three assessment comparables that were reported to be located from next door to 2 blocks from the subject. The comparables consist of one-story brick or frame dwellings that were built from 1945 to 1965. One comparable has a full unfinished basement, one comparable has a partial finished basement and one comparable has a crawl space foundation. The comparables have one fireplace and central air conditioning. Comparable 2 has a carport and comparables 1 and 3 have garages that contain 465 and 308 square feet, respectively. The dwellings are reported to range in size from 1,600 to 1,950 square feet of living area and have improvement assessments ranging from \$29,537 to \$38,696 or from \$16.36 to \$21.30 per square foot of living area. The subject property has an improvement assessment of \$43,905 or \$23.01 per square foot of living area.

The comparables each contain approximately one acre of land area and have land assessments ranging from \$2,496 to \$4,917. The subject property was reported to have one acre of land area with a land assessment of \$4,423.

Based on this evidence, the appellant requested a reduction in both the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$48,328 was disclosed. In support of the subject property's assessment, the board of review submitted an assessment analysis of the three suggested equity comparables (Exhibit A); property record cards (Exhibits B through D); and an analysis of the suggested comparable properties submitted by the appellant (Exhibit F).

The three assessment comparables submitted by the board of review (Exhibit A) are located from ½ to 3 blocks from the subject. The comparables consist of one-story frame or brick and frame dwellings that were built from 1959 to 1968. Two comparables have full basements that are partially finished and one comparable has a full unfinished basement. The comparables have central air conditioning and garages that range in size

¹ The subject appeal was scheduled for hearing on January 28, 2014. At the scheduled hearing time, the parties requested the Board issue a decision based upon the evidence contained in the record without the necessity of an oral hearing. The Board's Administrative Law Judge granted the parties' request.

from 432 to 576 square feet. Comparables 2 and 3 have one or two fireplaces. The dwellings range in size from 1,323 to 1,891 square feet of living area and have improvement assessments ranging from \$34,989 to \$49,839 or from \$23.43 to \$27.47 per square foot of living area. The subject property has an improvement assessment of \$43,905 or \$23.01 per square foot of living area.

The comparables have lots that range in size from 9,960 to 17,888 square feet of land area and have land assessments ranging from \$2,694 to \$5,383 or from \$.27 to \$.54 per square foot of land area. The board of review's evidence shows the subject property has 29,909 square feet of land area and has a land assessment of \$4,423 or \$.15 per square foot of land area.

The board of review also submitted a corrected grid analysis (Exhibit F) of the comparable properties submitted by the appellant. The evidence shows the parcel number associated with appellant's comparable 1 is located two blocks from the subject. It consists of a one-story frame dwelling that contains 840 square feet of living area and was built in 1919. The dwelling features a partial unfinished basement, central air conditioning and 240 square foot garage. It has an improvement assessment of \$14,630 or \$17.42 per square foot of living area.

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 this appeal. The Board further finds no reduction in subject's 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 failed to overcome this burden of proof.

The parties submitted six suggested assessment comparables for the Board's consideration. Both parties utilized one-story style dwellings in comparison to the subject's part one-story

and part split-level style dwelling. The Board gave little weight to the comparables submitted by the appellant. The Board finds the appellant's comparables are considerably older in age than the subject. Additionally, appellant's comparable 1 is smaller in dwelling size and comparable 2 had a crawl space foundation, unlike the subject. The Board also gave less weight to comparable 1 submitted by the board of review due to its older age and smaller dwelling size when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are more similar when compared to the subject in location, exterior construction, size, age and most features. These comparables have improvement assessments of \$44,307 and \$49,839 or \$23.43 and \$27.47 per square foot of living area, respectively. The subject property, which the Board finds is superior in many aspects, has an improvement assessment of \$43,905 or \$23.01 per square foot of building area. The Board finds the subject's improvement assessment is less than the two most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment information for the subject and six comparables. The Board finds the appellant misidentified the size of the subject's land area. The evidence shows the subject property contains 29,909 square feet of land area rather than the approximate 1-acre of land area as depicted by the appellant. The Board finds the appellant's comparables have land assessments ranging from \$2,429 to \$4,917. The subject property's land assessment of \$4,423 falls within this range. The comparables submitted by the board of review range in size from 9,960 to 17,888 square feet of land area and have land assessments ranging from \$2,694 to \$5,383 or from \$.27 to \$.54 per square foot of land area. The subject has a land assessment of \$4,423 or \$.15 per square foot of land area, which is below the range of these comparables on a per square foot basis. The Board finds both parties' land comparables demonstrate the subject's land is being uniformly assessed. Therefore, no reduction in the subject's land assessment is warranted.

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.

Based on this analysis, the Property Tax Appeal Board finds that the appellant has not proven by clear and convincing evidence that the subject's assessment was inequitable. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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: March 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.