



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

APPELLANT: Michael Coleman
DOCKET NO.: 11-03798.001-R-1
PARCEL NO.: 09-01-204-003-0040

The parties of record before the Property Tax Appeal Board are Michael Coleman, the appellant, by attorney Jerri K. Bush, 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: \$ 2,881
IMPR.: \$ 24,340
TOTAL: \$ 27,221

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part split-level¹ frame dwelling that contains 1,056 square feet of living area and was built in 1961. Features include a full finished basement, central air conditioning, an attached garage that contains 288 square feet and a detached garage that contains 864 square feet. The property has 8,481 square feet of land area. The subject property is located in Havana Township, Mason County.

¹ Based on photographs and property record cards contained in the record, the Board finds the appellant misidentified the subject dwelling as a part one and one-half story and part split-level style dwelling.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal². The appellant challenged both the subject's land and improvement assessments. The appellant submitted four assessment comparables. Their proximate location in relation to the subject was not disclosed. The comparables consist of one-story frame dwellings that were built from 1958 to 1974. Two comparables have full or partial unfinished basements and two comparables do not have basements. The comparables have central air conditioning and garages that contain from 303 and 480 square feet. The dwellings range in size from 989 to 1,040 square feet of living area and have improvement assessments ranging from \$16,176 to \$23,973 or from \$16.36 to \$23.05 per square foot of living area. The subject property has an improvement assessment of \$27,221 or \$23.05 per square foot of living area.

The comparables contain from 6,240 to 10,332 square feet of land area and have land assessments ranging from \$1,502 to \$4,116 or from \$.24 to \$.40 per square foot of land area. The subject property has a land assessment of \$2,881 or \$.34 per square foot of land area.

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 \$27,221 was disclosed. In support of the subject property's assessment, the board of review submitted an assessment analysis of four suggested equity comparables (Exhibit A) and property record cards (Exhibits B through F).

The four assessment comparables (Exhibit A) are located 3 or 4 blocks from the subject. The comparables consists of part one-story and part split-level frame dwellings that were built from 1972 to 1977. The comparables have full or partial basements that contain finished areas ranging from 352 to 1,152 square feet. The comparables have central air conditioning and garages that range in size from 352 to 624 square feet. Two comparables have a fireplace. The dwellings range in size from 1,008 to

² 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 Judges granted the parties' request.

1,232 square feet of living area and have improvement assessments ranging from \$27,650 to \$32,944 or from \$23.74 to \$27.43 per square foot of living area. The subject property has an improvement assessment of \$23,340 or \$23.05 per square foot of living area.

The comparables have lots that contain 7,650 or 11,111 square feet of land area and have land assessments ranging from \$1,922 to \$4,143 or from \$.25 to \$.37 per square foot of land area. The board of review's evidence shows the subject property has 8,481 square feet of land area with a land assessment of \$2,881 or \$.34 per square foot of land 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 eight suggested assessment comparables for the Board's consideration. The Board gave little weight to the comparables submitted by the appellant. The Board finds appellant's comparables are strictly one-story style dwellings, dissimilar to the subject's part one-story and part split-level design. In addition, comparables 2 and 4 do not have basements, inferior to the subject. Finally, the appellant failed to disclose the proximate location of the comparables in relation to the subject, which further detracts from the weight of the evidence. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, exterior construction, size, and most features. However, these comparables are slightly newer in age when compared to the subject. The comparables have improvement assessments ranging from \$27,650 to \$32,944 or from \$23.74 to

\$27.43 per square foot of living area. The subject property has an improvement assessment of \$23,340 or \$23.05 per square foot of living area. The Board finds the subject's improvement assessment falls below the range established by the 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 eight comparables. The Board finds the appellant misidentified the size of the subject's land area. The subject's property record card depicts the subject property as having 8,481 square feet of land area. The Board gave less weight to the comparables submitted by the appellant. The appellant failed to disclose the proximate location of the comparables in relation to the subject, which detracts from the weight of the evidence. The comparables submitted by the board of review are located in close proximity to the subject and bracket the subject's land size. They have land assessments ranging from \$1,922 to \$4,143 or from \$.25 to \$.37 per square foot of land area. The subject property has a land assessment of \$2,881 or \$.34 per square foot of land area, which falls within the range of the most similar land comparables contained in this record. As a result, the Board finds the appellant failed to demonstrate the subject's land was being inequitably 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

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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.



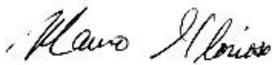
Chairman



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: March 21, 2014



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.