



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

APPELLANT: Theodore Sisson
DOCKET NO.: 11-03800.001-R-1
PARCEL NO.: 17-29-200-003-0012

The parties of record before the Property Tax Appeal Board are Theodore Sisson, 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: \$ 3,239
IMPR.: \$ 34,438
TOTAL: \$ 37,677

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a one-story brick and frame dwelling that contains 1,667 square feet of living area and was built in 1997. This primary dwelling has a full unfinished basement, central air conditioning, a fireplace and a 550 square foot garage. The subject parcel is also improved with a secondary, one and one-half story frame dwelling that contains 1,004 square feet of living area and is over 95 years old. The second dwelling features a partial unfinished basement. Additional features include a 96 square foot wash house and a 384 square foot detached garage. The property has 1.75 acres or 76,230 square feet of land area. The subject property is located in Kilbourne Township, Mason County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal¹. The appellant challenged both the subject's land and improvement assessments. The appellant submitted three assessment comparables that were located 4 or 5 blocks from the subject. The comparables consist of one-story or two story² brick or frame dwellings that were built from 1905 to 1992. Two comparables have a full unfinished basement and one comparable has a concrete slab foundation. The comparables have central air conditioning and garages that contain from 576 to 864 square of building area. Two comparables have a fireplace. The dwellings range in size from 1,492 to 2,768 square feet of living area and have improvement assessments ranging from \$25,317 to \$33,104 or from \$9.64 to \$18.22 per square foot of living area. The subject property has an improvement assessment of \$34,438 or \$20.66 per square foot of living area.

The appellant's assessment analysis did not disclose or address the second dwelling situated on the subject parcel.

The appellant reported that each comparable contains approximately one acre or 43,560 square feet of land area. They have land assessments ranging from \$1,683 to \$2,875 or from .04 to \$.07 per square foot of land area. The subject property contains 1.75 acres or 76,230 square feet of land area and has a land assessment of \$3,239 or \$.04 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 \$37,677 was disclosed. In support of the subject property's assessment, the board of review submitted an assessment analysis of three suggested equity comparables (Exhibit A); property record cards (Exhibits B through E); and the final administrative decision issued by the Property Tax Appeal Board pertaining to the subject property for the 2009 tax year (Exhibit F)³. The board

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.

² Based on the photographs submitted, the appellant incorrectly identified comparable 1 as a one and one-half story dwelling.

³ The Board takes notice that the 2011 tax year was the beginning of a new general period in Mason County.

of review's evidence did disclose the subject property is improved with a secondary dwelling.

The three assessment comparables submitted by the board of review (Exhibit A) are located from 4 to 7 blocks from the subject. The comparables consists of one-story frame dwellings that were built from 1957 to 1979. The comparables have full unfinished basements, central air conditioning and garages that range in size from 516 to 546 square feet of building area. The dwellings range in size from 1,116 to 1,232 square feet of living area and have improvement assessments ranging from \$22,671 to \$27,379 or from \$20.31 to \$22.22 per square foot of living area. The subject property has an improvement assessment of \$34,438 or \$20.66 per square foot of living area.

The comparables have lots that range in size from 7,200 to 47,850 square feet of land area and have land assessments ranging from \$689 to \$3,708 or from \$.06 to \$.10 per square foot of land area. The subject property has a land assessment of \$3,239 or \$.04 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 six suggested assessment comparables for the Board's consideration. The Board finds neither of the parties' comparables is particularly similar to the subject due to differences in design, age, size and amenities. The Board gave no weight to the comparable 1 submitted by the appellant. Comparable 1 is comprised of a dissimilar two-story style dwelling that is considerably older in age than the subject's

primary dwelling. The Board also gave less weight to comparables 2 and 3 submitted by the board of review when due to their older ages when compared to the subject. The Board finds the three remaining comparables are more similar when compared to the subject property in location, exterior construction, size, age and most features. These comparables have improvement assessments ranging from \$27,186 to \$33,104 or \$11.96 to \$22.22 per square foot of living area. The subject property, which the Board finds is superior to these comparables in most aspects, has an improvement assessment of \$34,348 or \$20.66 per square foot of living area, which falls within the range established by the more similar comparables contained in this record. After considering any necessary adjustments to the comparables for their inferior physical characteristics 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. All the comparables submitted by the parties have less land area than the subject property. The Board gave less weight to land comparables 1 and 3 submitted by the board of review due to their considerably smaller land sizes when compared to the subject. The Board finds the remaining four land comparables submitted by the parties are more similar when compared to the subject. These comparables have land assessments ranging from \$1,683 to \$3,708 or from \$.04 to \$.08 per square foot of land area. The subject property has a land assessment of \$3,239 or \$.04 per square foot of land area, which falls at the lower end of the range established by the comparables on a per square foot basis. 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.



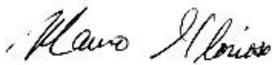
Chairman



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.