FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Martin
DOCKET NO.: 11-03801.001-R-1
PARCEL NO.: 09-01-220-008-0050

The parties of record before the Property Tax Appeal Board are Robert Martin, 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:	$ 4,039
IMPR.:	$ 56,200
TOTAL:	$ 60,239

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story steel constructed commercial building that was built in 1997. The structure contains 10,000 square feet of building area and features a 2,720 square foot loading dock. The subject's land size was not disclosed. The subject property is located in Havana Township, Mason County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant challenged both the subject's land and improvement assessments. At the commencement of the hearing, the Board's Administrative Law Judge questioned

the property owner, Robert Martin, regarding the fee arrangement with his valuation experts and witnesses, Gary Hamm and Mac Shoopman. Martin described a contingency fee arrangement with Shoopman, who would receive 50% of any tax dollar refunds based upon the outcome of the appeal. Martin did not have any fee arrangement with Hamm.
To demonstrate the subject's improvements were inequitably assessed, the appellant submitted four suggested assessment comparables. The assessment analysis was prepared by Gary Hamm. Hamm is the Chief County Assessment Officer in Massac County, Illinois and is a member of the Pope County Board of Review. Hamm was the former township assessor in Havana Township where the subject is located; however, he did not calculate the subject's assessment. Hamm is also a licensed residential real estate appraiser in the State of Illinois. Hamm testified he did not receive any compensation for his assessment analysis or testimony in this appeal, but he "just wants to see things right." Shoopman testified he procured the client, Robert Martin. The evidence and testimony indicate the Chief County Assessment Officer, Kristi Polar, calculated the subject's assessed valuation that is under appeal.

The comparables selected by Hamm are located approximately one block from the subject property. The only physical characteristic of the comparables used for comparison to the subject was their respective building sizes. The comparables have buildings that range in size from 1,200 to 3,960 square feet of building area. Hamm's analysis did not provide the comparables' design, story height, construction type, age, foundation type or features for comparison to the subject. The comparables have improvement assessments[1] ranging from $1,579 to $7,060 or from $.40 to $3.65 per square foot of building area. The subject property has an improvement assessment of $56,150 or $5.62 per square foot of building area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $37,759 or $3.78 per square foot of building area.

Under questioning, Hamm could not remember the subject's land size because he prepared the analysis three years ago. Hamm did not know the land sizes of the comparables. Hamm acknowledged in this appeal he did not prepare a land analysis to demonstrate the subject's land was being inequitably assessed. As a result, the Property Tax Appeal Board hereby give no weight to this aspect of the appellant's inequity claim.

[1] Hamm used an incorrect improvement assessment amount for comparable 1.

Under examination by board of review's legal counsel, Martin testified he hired Shoopman for services in this appeal. Martin testified he did not directly hire Ms. Bush as legal counsel. At the hearing was the first time Martin has met Ms. Bush and he has never contacted her. Mac Shoopman informed Martin that Ms. Bush would be legal counsel several days prior to the hearing.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $60,239 was disclosed.

In support of the subject property's assessment, the board of review submitted a limited analysis of the three suggested equity comparables (Exhibit A); property record cards (Exhibits B through D); an analysis of the suggested comparable properties submitted by the appellant (Exhibit F). The evidence was prepared by Kristi Polar, Chief County Assessment Officer for Mason County. Polar holds the Certified Illinois Assessment Officer (CIAO) designation from the Illinois Property Assessment Institute (IPAI). Polar testified the subject property is used as a printing business. Polar visited the subject property in 2011.

The three assessment comparables submitted by the board of review (Exhibit A) are located from 1 to 12 blocks from the subject. The comparables consists of one-story steel or steel and frame commercial buildings that were built from 1946 to 2008. No features were disclosed. The buildings range in size from 3,200 to 10,786 square feet of building area and have improvement assessments ranging from $18,497 to $73,549 or from $5.78 to $6.83 per square foot of building area. The subject property has an improvement assessment of $56,150 or $5.62 per square foot of building area. Polar gave least weight to comparable 3 due to its older age, but she testified it is most similar to the subject in building size.

Polar further testified the comparables submitted by the appellant are not similar to the subject due to their older ages and shared party walls, noting the subject is a standalone building. The comparable properties submitted by the appellant (Exhibit F) consist of one-story or two-story masonry buildings that were built from the early 1900's to 1929.

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

Under cross-examination, Polar testified she certified the subject's assessed value prior to any board of review action. Polar agreed Gary Hamm was the township assessor for Havana Township during the 2011 assessment year. Polar testified the role of the township assessor was to provide any information regarding properties "that we need to make valuation changes."

After hearing the testimony 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 seven suggested assessment comparables for the Board's consideration. The Board finds the appellant's comparables was not particularly similar to the subject due to differences in design, age and size. The Board gave no weight to the comparables submitted by the appellant. The Board finds appellant's comparables 1 and 4 are dissimilar two-story masonry buildings, unlike the subject's one-story steel design. The Board finds the appellant's comparables are considerably older when compared to the subject. Finally, all of the appellant's comparables have shared "party walls" and are not standalone buildings like the subject. The Board finds the assessment comparables submitted by the board of review are more similar when compared to the subject in location, design, exterior construction, size and age than the comparables submitted by the appellant. These more similar comparables have improvement assessments ranging from $18,497 to $73,549 or from $5.78 to $6.83 per square foot of building area. The subject property, which the Board finds is superior in many aspects, has an improvement assessment of $56,150 or $5.62 per square foot of building area. The Board finds the subject's improvement assessment falls below the range established by the most similar comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables

for differences when compared to the subject, the Board finds the subject's improvement assessment is well justified.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables. There should also be market value considerations. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) 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.]
>
> Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Illinois 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, 131 Ill.2d at 21. The Board finds that only minimal physical characteristics of the comparables were analyzed and compared to the subject. Other areas of comparison such as potential gross incomes, expense ratios and market value considerations were not employed. Without market value information regarding large commercial properties, it is very difficult to perform a meaningful assessment analysis. The

income potential, the age, design, features and the overall market value of commercial properties, given their inherent differences, can vary significantly.

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.