



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

APPELLANT: Robert Martin  
DOCKET NO.: 11-03803.001-R-1  
PARCEL NO.: 05-30-300-005-0040

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 David A. Kelm 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:** \$ 6,112  
**IMPR.:** \$ 62,944  
**TOTAL:** \$ 69,056

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a one-story brick dwelling that contains 2,064 square feet of living area and was built in 1958. This dwelling features a full basement that is partially finished, central air conditioning, a fireplace and a 912 square foot garage. The parcel has 342 linear feet of water frontage. The subject property is located in Havana Township, Mason County.

The appellant appeared before the Property Tax Appeal Board through legal counsel claiming unequal treatment in the assessment process as the basis of the appeal. The appellant challenged the both the subject's land and improvement

assessments. The appellant's witnesses were Mac Shoopman and Gary Hamm.

The appellant submitted an analysis of three 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.

The comparables consist of one-story or one and one-half story frame dwellings that were built from 1909 to 1949. Two comparables have unfinished basements and one comparable does not have a basement. All the comparables contain central air conditioning. Comparables 1 and 2 have one fireplace and garages that contain 696 and 1,280 square feet of building area, respectively. The dwellings range in size from 1,826 to 2,764 square feet of living area and have improvement assessments ranging from \$28,414 to \$38,466 or from \$10.28 to \$21.07 per square foot of living area. The subject property has an improvement assessment of \$62,944 or \$30.50 per square foot of living area.

The appellant reported the comparables contain from 100 to 150 linear feet of water frontage and have land assessments ranging from \$4,326 to 6,744 or from \$43.26 to \$44.96 per foot of water frontage. The subject property contains 342 linear feet of water frontage and a land assessment of \$6,112 or \$17.87 per linear foot of water frontage.

Hamm testified he did not receive any compensation for his assessment analysis or testimony in this appeal. Hamm testified it was difficult to find similar comparables. Shoopman testified he procured the client. Shoopman testified he would receive 50% of any tax dollar refunds based upon the outcome of the appeal.

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

Under cross-examination, Hamm testified Mac Shoopman asked him to "help" provide the assessment information used in this appeal. Hamm testified he assisted the taxpayer in preparing the evidence in this matter. Hamm acknowledged he selected the comparables and completed the comparative assessment analysis.

Hamm testified he did not receive any compensation for his assessment analysis or testimony in this appeal. Hamm testified he inspected the subject property several times, but not for purposes of this appeal. He could not recall if he inspected the comparables, but he has been inside most properties in Havana Township. Hamm conceded he did not disclose the proximate location of the comparables in relation to the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$69,056 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 an analysis of the suggested comparable properties submitted by the appellant (Exhibit F). The evidence was prepared by Kristi Poler, Chief County Assessment Officer for Mason County. Poler holds the Certified Illinois Assessment Officer (CIAO) designation from the Illinois Property Assessment Institute (IPAI).

The three assessment comparables submitted by the board of review (Exhibit A) are located from a neighboring property to 3 miles from the subject. The comparables consist of one-story brick or brick and frame dwellings that were built from 1954 to 1982. The comparables have full or partial basements that are finished, central air conditioning and one or two fireplaces. The comparables have attached garages that contains from 336 to 672 square feet of building area. Comparable 2 and 3 also have detached garages that contain 528 and 1,792 square feet of building area, respectively. The dwellings range in size from 1,512 to 1,794 square feet of living area and have improvement assessments ranging from \$45,823 to \$53,820 or from \$30.00 to \$31.38 per square foot of living area. The subject property has an improvement assessment of \$62,944 or \$30.50 per square foot of living area. Poler testified she inspected the subject property and the comparables in 2011.

Comparables 1 and 3 have lots with 119 and 150 linear feet of water frontage and have land assessments of \$2,694 and \$5,335 or \$17.96 and \$48.83 per linear foot of water frontage. Comparable 2 contains 65,052 square feet of land area, but does not have water frontage. It has a land assessment of \$11,995 or \$.18 per square foot of land area. The subject property contains 342 linear feet of water frontage and a land assessment of \$6,112 or \$17.87 per linear foot of water frontage. Poler testified

waterfront land is assessed based on the amount linear feet of water frontage.

The board of review also submitted a corrected grid analysis (Exhibit G) of the subject and comparable properties submitted by the appellant. The evidence shows the subject property has finished basement and comparable 3 is a part one story and part two-story dwelling rather than a one and one-half story dwelling as reported by the appellant. This evidence was not refuted by the appellant.

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

Under cross-examination, Poler testified board of review comparable 2 is not a waterfront property and the dwelling is newer than the subject. Poler agreed the comparables are smaller in dwelling size than the subject, but opined they were similar in most other aspects. Poler did not know if comparable 3 received a senior citizen tax freeze.

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 six suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 2 and 3 submitted by the appellant due to their older age when compared to the subject. Additionally, comparable 3 does not have a basement and is of a dissimilar design when compared to the subject. The Board also gave less weight to comparable 2 submitted by the board of review due to its newer age when compared to the subject. The Board finds the three remaining comparables are more similar when compared to the subject property in location, age, design, exterior

construction, and features. These comparables have improvement assessments ranging from \$38,466 to \$52,094 or from \$21.07 to \$31.38 per square foot of living area. The subject property has an improvement assessment of \$62,944 or \$30.50 per square foot of living area, which falls within the range established by the more similar comparables contained in this record on a square foot basis. After considering any necessary adjustments to the comparables for any 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 gave less weight to comparable 2 submitted by the board of review. This suggested comparable does not have water frontage, dissimilar to the subject. The Board finds the remaining five land comparables are more similar when compared to the subject due to their water frontage. These comparables contain from 100 to 150 linear feet of water frontage. They have land assessments ranging from \$2,694 to \$6,744 or from \$17.96 to \$48.33 per linear foot of water frontage. The subject property contains 342 linear feet of water frontage and a land assessment of \$6,112 or \$17.87 per linear foot of water frontage. The Board finds the subject's land assessment is support by the most similar land comparables contained in this record. 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

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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.

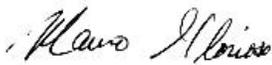


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Chairman



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Member

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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: April 18, 2014



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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.