



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

APPELLANT: Paul Morgan
DOCKET NO.: 11-03806.001-R-1
PARCEL NO.: 05-31-307-007-0040

The parties of record before the Property Tax Appeal Board are Paul Morgan, 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 a reduction 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: \$3,790
IMPR.: \$57,012
TOTAL: \$60,802

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a one-story brick and frame dwelling that contains 2,488 square feet of living area and was built in 1994. This dwelling has a partial unfinished basement¹. Other features include central air conditioning, a fireplace and a 576 square foot attached garage. The parcel contains .29 of an acre or 12,632 square feet of land area. The subject property is located in Havana Township, Mason County.

¹ The board of review described the subject dwelling as having a crawl space foundation.

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 three assessment comparables. The proximate location of the comparables in relation to the subject was not disclosed. The comparables consist of one-story or one and one-half story brick or frame dwellings that were built from 1975 to 2002. The comparables have full unfinished basements, central air conditioning, one fireplace and garages that contain from 465 to 840 square of building area. The dwellings range in size from 1,817 to 2,478 square feet of living area and have improvement assessments ranging from \$37,087 to \$45,739 or from \$16.05 to \$20.41 per square foot of living area. The subject property has an improvement assessment of \$57,012 or \$22.91 per square foot of living area.

The appellant reported that the comparables contain one or two acres of land area and have land assessments ranging from \$1,127 to \$3,791. The subject property was reported to have approximately one-acre of land area and has a land assessment of \$6,542. No further analysis was submitted.

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 \$63,558 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); property record cards (Exhibits B through F); and a corrected grid analysis of the comparables submitted by the appellant (Exhibit G).

The four assessment comparables submitted by the board of review (Exhibit A) are located from next door to 8 blocks from the subject. The comparables consists of one-story brick, frame or brick and frame dwellings that were built from 1960 to 1992. One comparable has a crawl space foundation, one comparable has full basement that is partially finished, and two comparables have partial unfinished basements. The comparables have central air conditioning, one or two fireplaces and garages that contain

² The subject appeal was scheduled for hearing on January 29, 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 440 to 528 square feet. The dwellings range in size from 1,846 to 2,513 square feet of living area and have improvement assessments ranging from \$42,814 to \$61,696 or from \$23.19 to \$24.92 per square foot of living area. The subject property has an improvement assessment of \$57,012 or \$22.91 per square foot of living area.

The comparables have lots that range in size from .25 to .75 of an acre or from 10,890 to 32,670 square feet of land area and have land assessments ranging from \$2,446 to \$9,732 or from \$.22 to \$.50 per square foot of land area. The subject property has a land assessment of \$6,546 or \$.52 per square foot of land area.

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 .29 of an acre or approximately 12,632 square feet of land area. The evidence shows appellant's comparable 2 has 1,980 square feet of living area. The appellant's comparables are located from nine blocks to 4 miles from the subject. The board of review also provided the land sizes of the appellant's comparables. The appellant's comparables have lots that range in size from .29 to 3.95 acres or from 12,632 to 172,062 square feet of land area. They have land assessments ranging from \$1,127 to \$3,791 or from \$.02 to \$.27 per square foot of land area. This evidence was not refuted by the appellant during the rebuttal period.

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 a reduction in subject's land 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 has overcome this

burden of proof with respect to only the subject's land assessment.

With respect to the subject's improvement assessment, the parties submitted seven suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparable 1 is smaller in dwelling size and older in age when compared to the subject. Comparables 2 and 3 are one and one-half story dwellings, unlike the subject's one-story design. Furthermore, appellant's comparables 2 and 3 are located 3 and 4 miles from the subject, respectively. The Board also gave less weight to comparables 2 and 4 submitted by the board of review due to their older dwelling age 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 property in location, design, exterior construction, size, age and most features. These comparables have improvement assessments of \$56,146 and \$61,696 or \$24.25 and \$24.55 per square foot of living area. The subject property has an improvement assessment of \$57,012 or \$22.91 per square foot of living area, which is less than the most similar comparables contained in this record on a per 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 seven comparables. The Board finds the appellant misidentified the subject's and comparables' land sizes based on the un-refuted evidence submitted by the board of review. The Board gave less weight to four comparables due to their dissimilar land sizes and/or distant locations from the subject. The board finds comparable 1 submitted by the appellant and comparables 1 and 4 submitted by the board of review are most similar when compared to the subject in size and location. These comparables have land assessments ranging from \$2,446 to \$9,732 or from \$.22 to \$.50 per square foot of land area. The subject property has a land assessment of \$6,546 or \$.52 per square foot of land area, which falls above the range of the land comparables contained in this record on a per square foot basis. Therefore, a reduction in the subject's land assessment 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.