



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

APPELLANT: Donald Quinones  
DOCKET NO.: 11-03807.001-R-1  
PARCEL NO.: 05-32-300-003-0040

The parties of record before the Property Tax Appeal Board are Donald Quinones, the appellant, by attorney Jerri K. Bush, Chicago; and the Mason County Board of Review, by attorney Mollie M. Townsend 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:** \$ 5,794  
**IMPR:** \$ 94,594  
**TOTAL:** \$ 100,388

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a one-story brick dwelling that contains 3,238 square feet of living area and was built in 2007. This dwelling features a full finished walkout basement, central air conditioning, a fireplace, a 1,280 square foot garage, a 4,500 square foot pole building, a 1,152 square foot in-ground pool, and a 400 square foot pool house. The parcel contains 8 acres of land area. 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 only the

subject's improvement assessment. 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 and one-half story frame dwellings that were built from 1975 to 2003. The comparables have full unfinished basements, central air conditioning, one fireplace and garages that contain from 400 to 840 square feet of building area. The dwellings range in size from 2,460 to 2,580 square feet of living area and have improvement assessments ranging from \$39,780 to \$59,082 or from \$16.05 to \$22.89 per square foot of living area. The subject property has an improvement assessment of \$94,594<sup>1</sup> or \$29.21 per square foot of living area.

Hamm testified the subject is an "over built" custom home located on the edge of town. Hamm acknowledged the analysis he prepared "left off some information" such as the subject's swimming pool, pool house and pole building. Hamm testified the subject's area does not have a lot of custom built homes, but thought the three comparables used were the best available based on dwelling size, although they are one and one-half story dwellings. The witness opined there would be little value attributed to the subject's swimming pool, pool house and pole building based on market studies he has performed, which were not part of this record.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$51,098 or \$15.78 per square foot of building area.

Under cross-examination, Hamm testified Mac Shoopman asked him to provided 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. He could not

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<sup>1</sup> The appellant used an incorrect improvement assessment of \$105,407 for the subject property.

recall if he inspected the comparables, but he has been inside 80% of the homes in Havana Township. Hamm testified the comparables are located 2 to 6 miles from the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$100,388 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 an analysis of the suggested comparable properties submitted by the appellant (Exhibit G). 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). Poler visited the subject property in 2011.

The four assessment comparables submitted by the board of review (Exhibit A) are located from 1 to 4 miles from the subject. The comparables consist of one-story brick, frame, frame and concrete block or frame and stucco dwellings that were built from 1925 to 2004. Comparable 2 had an addition constructed in 2009. One comparable has a full unfinished basement; one comparable has a full finished basement; and two comparables have partial basements that are finished. All the comparables have central air conditioning and two comparables have a fireplace. The comparables have garages that contains from 576 to 1,728 square feet of building area. Comparable 2 has a 1.5-story garage that has a wood deck on the finished second level. All the comparables have swimming pools. Comparable 2 has two sheds and comparable 3 has a 1,008 garage/pool house. The dwellings range in size from 1,912 to 2,100 square feet of living area and have improvement assessments ranging from \$58,416 to \$67,494 or from \$29.45 to \$32.14 per square foot of living area. The subject property has an improvement assessment of \$94,594 or \$29.21 per square foot of living area. Poler testified she inspected the subject property and the comparables in 2011.

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 a 4,500 square foot pole building, a swimming pool, and pool house. Comparables 1 is a part one-story, part one and one-half and part two-story dwelling. Comparables 2 and 3 are part one-story and part one and one-half story dwellings. Comparable 2

contains 1,980 square feet of living area rather than the 2,460 square feet of living area as reported by the appellant, which results in an improvement assessment of \$23.10 per square foot of living area. The property record card for appellant's comparable 2 was submitted depicting 1,980 square feet of living area. 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 1 is a waterfront property. Poler agreed the comparables are smaller in dwelling size than the subject, but opined they were similar in most other aspects.

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 subject dwelling is larger and has many superior features than any of the comparables submitted by both parties. The Board gave less weight to comparable 3 submitted by the appellant and comparables 3 and 4 submitted by the board of review due to their older dwelling ages when compared to the subject. The Board finds the four remaining comparables are more similar when compared to the subject property in design, exterior construction, and age, but are smaller in dwelling size and contain less features when compared to the subject. These comparables have improvement assessments ranging from \$45,739 to \$67,494 or from \$22.89 to \$32.14 per square foot of living area. The subject property has an improvement assessment of \$94,594 or \$29.21 per square foot of living area, which falls within the range established by the more 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.

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.



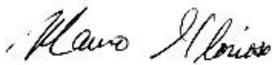
Chairman



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.