



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

APPELLANT: John Reynolds
DOCKET NO.: 11-03810.001-R-1
PARCEL NO.: 10-06-115-007-0040

The parties of record before the Property Tax Appeal Board are John Reynolds, the appellant; by attorney Jerri K. Bush in 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: \$ 6,506
IMPR.: \$ 27,917
TOTAL: \$ 34,423

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a one-story brick dwelling that contains 1,440 square feet of living area and was built in 1951. This dwelling features a full unfinished basement, central air conditioning, a fireplace, and a 1,056 square foot two-story garage with a finished upper level. 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 the subject's land and improvement assessments. However, at the hearing the

appellant withdrew the inequity argument with respect to the subject's land assessment without objection.

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 two-story frame, brick or brick and frame dwellings that were built from 1914 to 1962. The comparables are located from 2 to 4 blocks from the subject. The comparables have full or partial unfinished basements and central air conditioning. Comparables 1 and 3 have garages that contain 720 and 528 square feet of building area, respectively. The dwellings range in size from 1,334 to 1,434 square feet of living area and have improvement assessments ranging from \$20,442 to \$22,945 or from \$15.32 to \$16.77 per square foot of living area. The subject property has an improvement assessment of \$27,917 or \$19.39 per square foot of living area.

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

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 did not inspect the subject or the comparables, but he has been inside 80% of the homes in Havana Township.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$34,423 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).

The four assessment comparables submitted by the board of review (Exhibit A) are located from across the street to 2 blocks from the subject. The comparables consist of one-story brick or brick and frame dwellings that were built from 1953 to 1966. Two comparables have full unfinished basements; one comparable has a partial finished basement; and comparable has a crawl space foundation. All the comparables have central air conditioning and one comparable has a fireplace. Three comparables have garages that contain from 360 to 528 square feet of building area and one comparable has a carport. The dwellings range in size from 1,320 to 1,538 square feet of living area and have improvement assessments ranging from \$28,213 to \$38,734 or from \$20.20 to \$26.40 per square foot of living area. The subject property has an improvement assessment of \$27,917 or \$19.39 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 fireplace and two-story garage with an apartment/office. Comparable 2 has an improvement assessment of \$23,232 or \$16.20 per square foot 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.

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 gave less weight to comparables 1 and 2 submitted by the appellant. Comparable 1 is considerably older in age when compared to the subject. Comparable 2 is a two-story dwelling that does not have a garage, dissimilar to the subject. The Board also gave less weight to comparables 1 and 3 submitted by the board of review. Comparable 1 has a finished basement and comparable 3 has a crawl space foundation, unlike the subject's full unfinished basement. The Board finds the three remaining comparables are most similar when compared to the subject property in location, age, size, design, exterior construction, and amenities. These comparables have improvement assessments ranging from \$22,837 to \$31,062 or from \$16.77 to \$21.37 per square foot of living area. The subject property has an improvement assessment of \$27,917 or \$19.39 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. 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.

Donald 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.