



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

APPELLANT: Mark Clark
DOCKET NO.: 11-03812.001-R-1
PARCEL NO.: 17-33-300-004-0040

The parties of record before the Property Tax Appeal Board are Mark Clark, 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: \$ 12,852
IMPR.: \$ 118,650
TOTAL: \$ 131,502

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a one-story brick dwelling that contains 5,227 square feet of living area and was built in 2001. This dwelling features a full finished basement, central air conditioning, three fireplaces, an indoor swimming pool, and a 1,488 square foot garage. The parcel contains 20 acres of land area. The subject property is located in Kilbourne 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 both 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's witnesses were Mac Shoopman and Gary Hamm.

The appellant submitted an analysis of three suggested assessment comparables. The assessment analysis was prepared by 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, Mason County. Hamm is also a licensed residential real estate appraiser in the State of Illinois. Shoopman paid Hamm a flat fee of \$250 for his professional services and testimony. Shoopman testified he procured the client. Shoopman testified he would receive 50% of any tax dollar refunds based upon the outcome of the appeal.

The comparables consist of two-story brick or frame dwellings that were built from 1964 to 1990. The comparables have full or partial unfinished basements, central air conditioning, two fireplaces and garages that contain from 480 to 752 square of building area. The dwellings range in size from 4,632 to 4,700 square feet of living area and have improvement assessments ranging from \$56,791 to \$89,251 or from \$12.08 to \$19.27 per square foot of living area. The subject property has an improvement assessment of \$118,650 or \$22.70 per square foot of living area.

Hamm testified the subject is a larger custom home "that doesn't fit in this county." Hamm acknowledged the analysis he prepared did not disclose that the subject property has an attached indoor swimming pool. Hamm testified he "just used the basic information I thought was relevant." Hamm estimated the comparables are located 10 to 18 miles from the subject. Hamm testified he chose the comparables based on their larger dwelling size rather than their story height due to a lack of large one-story dwellings.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$90,218 or \$17.26 per square foot of building area.

Under cross-examination, 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 inspected the subject property. He could not recall if the subject property had a

finished basement. Hamm could not recall if he inspected the comparables, but he has been inside 80% of the homes in Havana Township.

Under cross-examination, Shoopman testified he met taxpayers (appellant in this appeal) during his seven year time frame when he worked in Mason County. He was approached by some taxpayers to provided professional valuation services for assessment appeals. He testified the 50% contingency fee arrangement is an industry standard. Shoopman filed the appeal petition and evidence with the Property Tax Appeal Board.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$131,502 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 6 to 19 miles from the subject. The comparables consists of one-story dwellings of brick and frame, log or brick exterior construction. The dwellings were built from 1976 to 2001. Three comparables have full unfinished basements and one comparable has a full finished basement. All the comparables have central air conditioning, one fireplace and garages that contains from 525 to 768 square feet of building area. Comparable 3 also has a 528 square foot carport. The dwellings range in size from 2,372 to 2,672 square feet of living area and have improvement assessments ranging from \$62,931 to \$66,511 or from \$23.55 to \$27.28 per square foot of living area. The subject property has an improvement assessment of \$118,650 or \$22.70 per square foot of living area.

Poler testified she inspected the subject property and the comparables in 2011. Poler testified the home owner informed her that the subject's basement was fully finished. The subject's indoor pool has not been assessed.

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 comparables are located 13 or 21 miles from the subject. 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 agreed the comparables are smaller in dwelling size than the subject. Poler tested the comparables used by the appellant are dissimilar two-story style dwellings. Poler testified she chose comparables primarily based on their design rather than dwelling size.

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 expert witness selected comparables based on their larger dwelling size in relation to the subject while the board of review selected comparables based upon similar story height and design when compared to the subject. Both parties' comparables are located a considerable distance from the subject. The Board finds the subject dwelling is superior to both parties' comparables. The subject dwelling is larger in dwelling size; has a full finished basement; has a larger garage; and an attached indoor swimming pool. In addition, the subject property is newer in age than six of the seven comparables. The Board finds both parties' comparables have improvement assessments ranging from \$56,791 to \$89,251 or from \$12.08 to \$27.28 per square foot of living area. The subject property has an improvement assessment of \$118,650 or \$22.70 per square foot

of living area, which falls within the range established by the 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, such as their inferior physical characteristics, the Board finds the subject's improvement assessment is justified.

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.



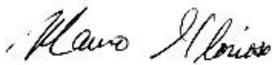
Chairman



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.