



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

APPELLANT: Theresa Sondag
DOCKET NO.: 11-03813.001-R-1
PARCEL NO.: 03-21-103-002-0040

The parties of record before the Property Tax Appeal Board are Theresa Sondag, 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: \$ 3,483
IMPR.: \$ 56,568
TOTAL: \$ 60,051

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a part one-story and part two-story brick and frame dwelling containing 2,456 square feet of living area¹ that was built in 1990. This dwelling features a

¹ The appellant reported the subject as a 1.5-story dwelling that contains 2,357 square feet of living area. The board of review submitted the subject's property record card showing a part one-story and part two-story dwelling with 2,456 square feet of living area. The evidence shows the subject's dwelling size was determined by Gary Hamm, the appellant's expert witness, who measured the dwelling on December 20, 2012. The Property Tax Appeal Board takes notice the subject's design and dwelling were at issue in an appeal for the 2009 tax year under Docket Number 09-01575.001-R-1. In that

partial unfinished basement, central air conditioning, one fireplace and 720 square foot garage. The subject property is located in Manito 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 subject's improvement assessment. 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 were reported to consist of 1.5-story frame or brick or frame dwellings that were built from 1930 to 1975. They are located from "less than one mile" to 20 miles from the subject. The comparables have full unfinished basements, central air conditioning, one fireplace and garages that contain from 396 to 768 square of building area. The dwellings range in size from 2,478 to 3,664 square feet of living area and have improvement assessments ranging from \$39,780 to \$62,212 or from \$16.05 to \$18.14 per square foot of living area. The subject property has an improvement assessment of \$56,568 or \$23.03 per square foot of living area.

Hamm testified comparable 2 is not a "very good comparable" due to its larger dwelling size when compared to the subject Hamm opined comparable 3 was most similar to the subject, although it is located 20 miles from the subject. Hamm could not determine the effective age of comparable 3.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$39,898 or \$16.25 per square foot of living area.

appeal, the Board found the subject dwelling had 2,456 square feet of living area. The Board finds the subject dwelling is a part one-story and part two-story dwelling with 2,456 square feet of living 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 agreed the comparables are older in age than the subject. Hamm did not inspect, but viewed the comparables from the exterior. After reviewing the photographs, Hamm agreed the comparables are not 1.5-story dwellings.

Under questioning, Shoopman testified he was the owner of a company of named Valuation Services. Valuation Services is a real estate consultation business. The company name appeared on two pages of the appellant's evidence. Shoopman testified he met taxpayers (appellant in this appeal) during his seven year time period when he worked in Mason County. He was approached by some taxpayers to provide 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 \$60,051 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 D); 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 15 blocks from the subject. The comparables consist of part one-story and part two-story or two-story dwellings of frame and masonry or frame exterior construction. The dwellings were built from 1977 to 2002. Two comparables have full unfinished basements and one comparable has a partial finished basement. All the comparables have central air conditioning and garages that contains from 440 to 828 square feet of building area. Comparable 2 has two fireplaces and a swimming pool. The dwellings range in size from 1,900 to 2,900 square feet of living area and have improvement assessments ranging from \$42,295 to \$69,400 or from \$23.50 to \$24.13 per square foot of living area. The subject property has an improvement assessment of \$56,568 or \$23.03 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 F) of the subject and comparable properties submitted by the appellant. The evidence shows comparable 1 is a one-story dwelling and comparable 2 is a part one-story and part two-story dwelling. The evidence shows comparable 2 was originally constructed in 1929 with a one-story addition built in 1996 or 1997. Comparable 2 also has a swimming pool. 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 six suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their older age when compared to the subject. In addition, all of the appellant's comparables are located a considerable distance from the subject. Finally, appellant's comparable 2 is considerably larger than the subject dwelling and comparable 1 is a dissimilar one-story style dwelling. The Board also gave less weight to comparable 1 submitted by the board of review due to its older age when compared to the subject. The Board finds the remaining two comparables are more similar to the subject in location, age, design, size and features. They have improvement assessments of \$42,295 and \$69,400 or \$23.50 and \$23.93 per square foot of living area. The subject property has an improvement assessment of \$56,568 or \$23.03 per square foot of living area, which is less than the two 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 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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: April 18, 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.