



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

APPELLANT: Ellen Zeck  
DOCKET NO.: 11-03814.001-R-1  
PARCEL NO.: 20-08-120-004-0040

The parties of record before the Property Tax Appeal Board are Ellen Zeck, 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:** \$ 4,146  
**IMPR.:** \$ 25,850  
**TOTAL:** \$ 29,996

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a one and one-half story brick and frame dwelling containing 2,370 square feet of living<sup>1</sup> area that was built in the late 1800's. The subject dwelling was remodeled in 1986 with an addition constructed in 1987. Features include a partial unfinished basement, central air

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<sup>1</sup> The appellant reported the subject as being constructed in 1938 with 2,304 square feet of living area. The board of review submitted the subject's property record card. The property record card shows the subject dwelling was built in the late 1800's and remodeled in 1986 with an addition constructed in 1987, resulting in an effective of 55 years. The Board finds the board of review submitted the best evidence regarding the subject's age and dwelling size.

conditioning, one fireplace and 640 square foot one and one-half story detached garage. The subject property is located in Mason City 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 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 were reported to consist of 1.5-story frame dwellings that were built from 1910 to 1925. They are located less than one mile from the subject. The comparables have full or partial unfinished basements. One comparable has central air conditioning, one comparable has two fireplaces and two comparables were reported to have garages that contain 320 and 576 square of building area. The dwellings were reported to range in size from 2,016 to 2,310 square feet of living area and have improvement assessments ranging from \$14,984 to \$24,399 or from \$7.43 to \$10.73 per square foot of living area. The subject property has an improvement assessment of \$25,850 or \$10.91 per square foot of living area. Hamm testified he inspected the comparables from their exteriors. Hamm testified he obtained some of the descriptive information from the Logan County Board of Realtors website, but this information was not submitted.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$20,800 or \$8.78 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 could not recall if he reviewed the property record cards for the comparables that are maintained by county assessment officials. Hamm did not recall that the subject has a 1.5-story garage. After reviewing photographs, Hamm agreed the comparables are not 1.5-story dwellings.

Under questioning, Shoopman testified he was the owner of a company named Valuation Services. Valuation Services is a real estate consultation business. The company name appeared on one page 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 \$29,996 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 revised 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 2 to 6 blocks from the subject. The comparables consists of part one-story and part one and one-half story or one and one-half story dwellings of frame or brick and frame exterior construction. The dwellings were built from 1895 to 1944. The comparables have full unfinished basements. Three comparables have central air conditioning and two comparables have a fireplace. Three comparables have garages that contain from 312 to 1,120 square feet of building area. Comparable 2 also has a carport; comparable 3 does not have a garage; and comparable 4 has two garages. The dwellings range in size from 1,638 to 2,428 square feet of living area and have improvement assessments ranging from \$19,618 to \$34,271 or from \$11.98 to \$15.05 per square foot of living area. The subject property has an improvement assessment of \$25,850 or \$10.91 per square foot

of living area. Poler testified she inspected the subject property and 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 photographic evidence shows the appellant's comparables are two-story dwellings. Comparables 1 and 2 have garages that contain 198 and 720 square feet, respectively; and the dwellings range in size from 1,728 to 2,324 square feet of living area, which results in improvement assessments ranging from \$6.45 to 14.12 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 finds both parties' comparables had varying degrees of similarity when compared to the subject in terms of location, age, size, design and features. The Board gave less weight to comparables 2 and 4 submitted by the board of review due to their smaller dwelling size. The Board find the remaining five comparables are most similar when compared to the subject. They have improvement assessments ranging from \$14,984 to \$34,271 or from \$6.45 to \$14.95 per square foot of living area. The subject property has an improvement assessment of \$25,850 or \$10.91 per square foot of living area, which falls within the range established by both parties' comparables. 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.

*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.