



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

APPELLANT: Pradeep Vig
DOCKET NO.: 12-00056.001-R-1
PARCEL NO.: 14-00-078-336

The parties of record before the Property Tax Appeal Board are Pradeep Vig, the appellant, and the Marion County Board of Review.

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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,000
IMPR.: \$35,320
TOTAL: \$39,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame construction that was built in 1999. The home contains 1,864 square feet of living area and features a full unfinished basement, central air conditioning and a garage of 570 square feet of building area. The subject property has a 32,220 square foot site and is located in Centralia, Centralia Township, Marion County.

The appellant appeared before the Property Tax Appeal Board contending both unequal treatment in the assessment process and overvaluation with regard to both the subject's land and improvement assessments. In support of these claims, the appellant submitted a grid analysis of three comparable properties along with a brief.

In the brief, the appellant presented an analysis of the changes in both the land and improvement assessments of the subject as compared to three neighboring properties located on the subject's street, 1829 Gragg, 1833 Gragg and 1867 Gragg. These three properties have lots ranging in size from 45,980 to 56,140 square feet of land area with land assessments of \$5,560 each or for \$0.10 and \$0.12 per square foot of land area. Based on this analysis, the appellant contends the subject's per-square-foot land assessment after board of review action remained 20% higher than that of the property at 1833 Gragg.

Next in the brief, the appellant analyzed the improvement assessment of the subject and the three comparables in the appellant's grid analysis noting that the subject has an improvement assessment 35% higher than these three properties. Furthermore, the appellant analyzed the recent sale price of comparable #2 in comparison to its 2010 and 2012 assessments noting this property had an assessment reduction of 18.6% for this period whereas the subject had an assessment reduction for the same period of only 2.3%.

The three comparables in the appellant's grid analysis consist of parcels ranging in size from 10,500 to 31,152 square feet of land area. Each parcel is improved with either a one-story or a 1.5-story dwelling of frame or masonry construction that ranges in age from 25 to 42 years old. The homes range in size from 1,750 to 2,612 square feet of living area. None of the comparables have a basement, but each has central air conditioning and a garage ranging in size from 480 to 616 square feet of building area. One of the comparables also has a fireplace.

These comparables have land assessments ranging from \$2,630 to \$4,580 or \$0.15 and \$0.25 per square foot of land area. The subject has a land assessment of \$4,000 or \$0.12 per square foot of land area. These three comparables have improvement assessments ranging from \$26,210 to \$40,920 or from \$14.00 to \$17.97 per square foot of living area. The subject's improvement assessment is \$35,320 or \$18.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,340 or to \$0.10 per square foot of land area and a reduction in the subject's improvement assessment to \$30,000 or to \$16.09 per square foot of living area.

In support of the overvaluation argument, the appellant reported the sale dates and sale prices for each of the three comparables

in the grid analysis. The sales occurred between December 2011 and July 2012 for prices ranging from \$91,615 to \$128,000 or for \$49.00 and \$63.00 per square foot of living area, including land, rounded. Based on this evidence, the appellant requested a total assessment reduction to \$33,340 which would reflect a market value of approximately \$100,020 or \$54.00 per square foot of living area, including land, rounded.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,320 was disclosed. The subject's assessment reflects an estimated market value of \$117,972 or \$63.29 per square foot of living area, land included, using the statutory level of assessments of 33.33%.

In response to the appeal, the board of review submitted a two-page memorandum from Patty Brough, the Clerk of the Board of Review and also the Marion County Supervisor of Assessments along with an analysis of three improvement equity comparables, an analysis of seven land equity comparables and an analysis of four comparable sales. At hearing, Brough acknowledged that that appellant's rebuttal criticisms of errors in these analyses were valid and conceded the corrections presented by the appellant in his rebuttal submission. Thus, for ease of understanding, the Board in this decision will only analyze the "corrected" data.

As to the improvement equity analysis, the board of review presented three comparables located within 700 feet of the subject property. The comparables are improved with a 1.5-story, a split-level and a two-story dwelling of frame or masonry construction. These three homes range in age from 20 to 32 years old and contain from 1,920 to 2,784 square feet of living area. The homes feature basements or lower levels, central air conditioning and garages of 576 or 840 square feet of building area. One comparable also has a fireplace and a pool along with a second detached garage. These three properties have improvement assessments ranging from \$44,260 to \$63,090 or from \$22.66 to \$23.05 per square foot of living area. While each of these homes is older than the subject dwelling, in the letter Brough contended that comparable #3 was most similar to the subject and supports the contention that there are no inequities.

Next, the board of review presented an analysis of land equity "by site value." This analysis presented four comparables located on the subject's street which range in size from 42,475

to 56,140 square feet of land area with each comparable having a land assessment (as corrected) of \$5,560 whereas the subject parcel of 32,220 square feet has a land assessment of \$4,000. From this data, Brough wrote "Board of Review comparables indicates there are no land assessments inequities."

The next analysis was a presentation of seven land equity comparables analyzed on a per-square-foot basis. These comparable parcels range in size from 12,000 to 44,489 square feet of land area and have land assessments (as corrected) ranging from \$2,940 to \$10,900 or \$0.25 per square foot of land area.

As to the appellant's comparable sales, Brough noted in her letter that the comparable dwellings differ from the subject by having crawl-space foundations whereas the subject has a basement.

To support the subject's estimated market value as reflected by its assessment, the board of review submitted a grid analysis of four comparable sales. The comparables consist of 1.5-story or two-story dwellings of frame or frame and masonry construction which range in age from 12 to 44 years old and which range in size from 1,680 to 2,990 square feet of living area. Three of the comparables have full or partial basements and each has central air conditioning and a garage ranging in size from 480 to 854 square feet of building area. One of the comparables also has a fireplace and a dock and two comparables also have a "portable shed." These properties sold between May 2011 and May 2012 for prices ranging from \$138,000 to \$206,000 or from \$55.85 to \$90.45 per square foot of living area (as corrected), including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal, besides making the corrections to the board of review's data which were previously acknowledged by Brough at the hearing in this matter, the appellant also pointed out other issues. As to the improvement equity grid analysis, the board of review's comparables are superior to the subject in being in an exclusive subdivision with a 33-foot wide concrete road, being larger in dwelling size, having finished basements and having brick veneer exterior construction among other amenities and features. As to the land equity on site value analysis, the appellant noted the per-square-foot land assessments of these comparables ranges from \$0.10 to \$0.13 per square foot with the

subject having a land assessment of \$0.12 per square foot. As to the board of review's analysis of seven land comparables, the appellant contends that comparable #6 is located on a lake and comparable #7 is a corner lot facing a golf course. When analyzing the board of review's four comparable sales, the appellant reported comparable #2 is "lake property." As a final contention in rebuttal, the appellant presented a chart depicting the 2009 through 2012 land assessments of the properties presented by the board of review. From this analysis, the appellant contends that the subject's land assessment has steadily increased until the 2012 decision of the board of review on the subject's land assessment, but the comparables presented by the board of review have all shown declining land assessments.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds reductions in the subject's land and/or improvement assessments are not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as a basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

As to the land inequity argument, the appellant's three comparables in the grid analysis depicted land assessments of either \$0.15 or \$0.25 per square foot of land area whereas the subject has a land assessment of \$0.12 per square foot of land area. In addition, the comparables on Gragg Street outlined in the appellant's brief similarly depict land assessments ranging from \$0.10 to \$0.12 per square foot of land area. The Board finds the subject's land assessment of \$0.12 per square foot of land area falls within the range of the land comparables presented by the appellant and therefore, the appellant has failed to establish a lack of land assessment uniformity by clear and convincing evidence.

The parties submitted six equity comparables to support their respective positions before the Board as to the subject's improvement assessment. None of the six comparables is truly similar to the subject dwelling in age. The Board finds,

however, that appellant's comparables #2 and #3 along with board of review comparable #3 are most similar to the subject dwelling in size. Thus, these three comparables have been given the most weight in the Board's analysis. These three comparables had improvement assessments that ranged from \$14.00 to \$23.05 per square foot of living area. The subject's improvement assessment of \$18.94 per square foot of living area is within the range established by these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board finds that appellant's comparables #2 and #3 along with board of review comparables #2 and #4 are most similar to the subject dwelling in size. Based on this similar characteristic, the Board has given greatest weight to these four sales in its analysis. These comparables sold between May 2011 and July 2012 for prices ranging from \$49.00 to \$90.45 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$117,972 or \$63.29 per square foot of living area, including land, using the statutory level of assessments of 33.33%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

As a final matter, as raised in the appellant's brief, the appellant attempted to demonstrate and argued in part that the subject's assessment was inequitable because of the percentage increases in its assessment over time as compared to neighboring properties that have seen assessment reductions over time. The

Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year or even over time on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence as to either the land or improvement assessments of the subject property. Therefore, the 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.



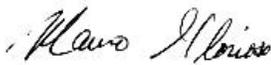
Chairman



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: May 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.