



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

APPELLANT: Howard P. Harris Trust
DOCKET NO.: 12-00083.001-R-1
PARCEL NO.: 11-400-911-05

The parties of record before the Property Tax Appeal Board are Howard P. Harris Trust, the appellant; and the McDonough 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 **McDonough** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,827
IMPR.: \$12,000
TOTAL: \$13,827

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McDonough County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame construction with 1,120 square feet of living area. The dwelling was constructed in 1968. Features of the home include

a slab foundation, central air conditioning and a 392 square foot attached garage. The property has a 5,525 square foot site and is located in Macomb, Macomb City Township, McDonough County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on ten comparable properties.

The appellant argued that McDonough County only reduces the assessments of properties that sell and the properties that don't sell continue to have assessments that are grossly overstated. In addition, the appellant argued the subject has no backyard.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$888, the subject's improvement assessment be reduced to \$6,362 and the subject's total assessment be reduced to \$7,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,827. The subject's assessment reflects a market value of \$41,597 or \$37.14 per square foot of living area, land included, when using the 2012 three year average median level of assessment for McDonough County of 33.24% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$1,827 and an improvement assessment of \$12,000 or \$10.71 per square foot of living area.

As to the appellant's evidence, the board of review argued that the appellant's comparables #1, #2 and #7 were in poor condition or in need of work when purchased.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties.

Under rebuttal, the appellant argued that bank sales should be used for adjusting assessments, that McDonough County used living area only when calculating assessments per square foot, that he included living area and other improvement square footage when calculating assessment per square foot, that the County lowered the assessment of the appellant's comparables #1 and #7 after they sold.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #3 and #4. These comparables were most similar to the subject in foundation type, dwelling style, condition, age, size and features. The Board gave less weight to the appellant's comparables due to their poor condition when sold, substantially older ages, dissimilar dwelling styles, dissimilar basement foundation and dissimilar sizes, when compared to the subject. The Board also gave less weight to the board of review's comparables #2 and #5 due to their smaller dwelling sizes and/or considerably older age, when compared to the subject. The most similar comparables sold for prices ranging from \$74,000 to \$78,000 or from \$68.18 to \$83.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$41,597 or \$37.14 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and appears to be under assessed. However, the board of review did not request an increase in the subject's assessment. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property is over assessed and a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of land assessment equity to be appellant's comparable #6, as well as the board of review's comparables #1, #2 and #5. These comparables were most similar to the subject in size. The comparables had lots ranging in size from 3,600 to 6,900 and land assessments ranging from \$1,211 to \$4,394. The subject's land assessment of \$1,827 falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is justified.

As to the subject's improvement assessment, the Board finds the board of review's comparables #1, #3 and #4 were most similar to the subject in foundation type, dwelling style, condition, age, size and features. The Board gave less weight to the appellant's comparables due to their poor condition, substantially older ages, dissimilar dwelling styles, dissimilar basement foundation and dissimilar sizes, when compared to the subject. The Board also gave less weight to the board of review's comparables #2 and #5 due to their smaller dwelling sizes and/or considerably older age, when compared to the subject. The most similar comparables had improvement assessments that ranged from \$19,522 to \$22,250 or from \$18.23 to \$22.70 per square foot of living area. The subject's improvement assessment of \$12,000 or \$10.71 per square foot of living area falls below the range established by the best comparables in this record and appears to be under assessed. However, the board of review did not request an increase in the subject's improvement assessment. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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: April 24, 2015



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.