



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

APPELLANT: Howard P. Harris Trust
DOCKET NO.: 12-00082.001-R-1
PARCEL NO.: 11-400-913-00

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: \$5,294
IMPR.: \$56,185
TOTAL: \$61,479

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 two-story dwelling of frame construction with approximately 2,350 square feet of living area. The dwelling was constructed in 1904. Features of the

home include a full unfinished basement, central air conditioning, a fireplace and a 2,496 square foot garage with an office. The property has a 20,010 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.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$2,415, the subject's improvement assessment be reduced to \$25,640 and the subject's total assessment be reduced to \$28,055.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,479. The subject's assessment reflects a market value of \$184,955 or \$78.70 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 \$5,294 and an improvement assessment of \$56,185 or \$23.91 per square foot of living area using 2,350 square feet 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 should not use office space from the subject's garage when calculating assessment per square foot, that the subject's garage has more value than the house and that the board of review's comparable #5's square footage should include its finished basement and third floor attic.

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.

As an initial matter, the Board finds the parties reported different sizes for the subject dwelling and the subject's garage/office. The appellant reports the subject dwelling has 1,211 square feet of living area and the garage/office has 2,496 square feet of building area, but supplied no sketch or other evidence to support the claim. The board of review reports the subject dwelling has 3,218 square feet of living area, the subject's garage has 832 square feet of building area and the subject's office has 1,664 square feet of living area. The board of review submitted a sketch of the subject dwelling and garage/office from the subject's property record card. The Board finds, based on the sketch submitted by the board of review, the subject dwelling contains a total of approximately 2,350 square feet of living area. The Board further finds the subject's garage/office contains 2,496 square feet of building area and has contributory value to the subject, but should not be included in the subject's square footage of living area.

The Board finds the best evidence of market value to be the board of review's comparable sales. These comparables were most similar to the subject in dwelling style, condition, age, size and features. The Board gave less weight to the appellant's comparables due to their poor condition when sold, dissimilar dwelling styles, lack of a basement foundation, dissimilar size and/or lack of a garage, when compared to the subject. The most similar comparables sold for prices ranging from \$130,000 to \$244,500 or from \$67.92 to \$102.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$184,955 or \$78.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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 comparables #5, #7, #8 and #10, as well as the board of review's comparable #4. These comparables were most similar to the subject in size. The comparables had lots ranging in size from 13,785 to 20,238 and land assessments ranging from \$2,272 to \$6,066. The subject's land assessment of \$5,294 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 were most similar to the subject in dwelling style, condition, age, size and features. The Board gave less weight to the appellant's comparables due to their poor condition, dissimilar dwelling styles, lack of a basement foundation, dissimilar size and/or lack of a garage, when compared to the subject. The most similar comparables had improvement assessments that ranged from \$29,199 to \$51,212. The subject's improvement assessment of \$56,185 falls above the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as the subject's garage/office, the Board finds the subject's higher assessment is justified and the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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

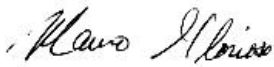
uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical 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.