



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

APPELLANT: Sabrina Ephraim
DOCKET NO.: 13-00459.001-F-1
PARCEL NO.: 04-12-200-011

The parties of record before the Property Tax Appeal Board are Sabrina Ephraim, the appellant, by attorney Doreen T. Paluch of Doreen T. Paluch, P.C. in Woodstock; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

| | |
|----------------------|-----------|
| F/Land: | \$96 |
| Homesite: | \$41,296 |
| Residence: | \$157,015 |
| Outbuildings: | \$56,668 |
| TOTAL: | \$255,075 |

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Boone County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 cedar shake exterior construction with 8,836 square feet of living area. The dwelling was originally constructed in 1983, was updated in 1993 and had a 3,500 square foot addition in 1997. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a three-car garage. Outbuildings include a large building that has a workshop and kennel, and a pole barn. The property has a total of 11.18 acres, of which 6.99 acres is assessed as a homesite and the remainder is assessed as farmland. The subject property is located in Capron, Boone Township, Boone County.

The appellant's appeal is based on both overvaluation and unequal treatment in the assessment process. In support of these claims, the appellant submitted a grid analysis of three suggested comparables, supported by Multiple Listing Service (henceforth MLS) data sheets¹ and a market analysis comprised of 29 properties. The appellant did not contest the subject's farmland, homesite and farm building assessments.

The three comparables were located within 15 miles from the subject. Comparables #1 and #3 are located in Boone County and comparable #2 is located in McHenry County. The comparables had lot sizes ranging from 4.8 to 40 acres of land area. The comparables were described as a traditional, a ranch and a contemporary style dwelling, respectively. The homes had brick or cedar and stone exteriors and were built from 1995 to 2004. The dwellings were reported to have sizes ranging from 4,987 to 8,500 square feet of living area. Features included full finished basements, central air conditioning, two or three fireplaces and garages ranging in size from a 3-car to a 6.5-car. Comparable #1 has two additional buildings, comparable #2 has an inground swimming pool and comparable #3's site improvements were unknown. These comparables sold in February and October of 2012 for prices ranging from \$430,000 to \$615,000 or, as reported by the appellant, from \$62.35 to \$86.22 per square foot of living area including land. The comparables were reported to have improvement assessments ranging from \$17.85 to \$25.63 per square foot of living area.

¹ A note at the bottom of the MLS sheets clearly states, "The accuracy of all information, regardless of source, including but not limited to square footages and lot sizes, is deemed reliable but not guaranteed and should be personally verified through personal inspection by and/or with the appropriate professionals."

The appellant's market analysis summarized the percent of assessment change from 29 Boone Township properties between 2010 and 2012 that were adjacent to the subject.

The appellant's counsel stated that the market analysis disclosed that the subject's neighboring properties had assessment decreases at the same time the subject's assessment was increased.

The appellant, Sabina Ephraim, testified that she is a licensed real estate broker and she prepared the evidence for her appeal. Regarding the subject's dwelling size, Ephraim testified that previous appraisals of the subject disclosed a size of 7,282 for the subject, but she did not submit any of these appraisals in this appeal.

Based on this evidence, the appellant requested a reduction in the subject's residential improvement assessment to \$121,018.

As to the appellant's equity analysis, the board of review's representative argued that the properties the appellant used were in no way comparable to the subject property. The equity analysis included dissimilar one-story and split-level dwellings. In addition, the County looks at every property individually and does not apply a factor calculated from all properties. Regarding the subject's dwelling size, the board of review's representative stated that the subject dwelling was measured by the township and submitted a sketch of the subject dwelling from the subject's property record card (henceforth PRC).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$255,075 was disclosed. After removing the farmland and farm building assessments from the subject property, the subject's residential portion of its assessment reflects an estimated market value of \$595,350 or \$67.38 per square foot of living area, land included, using 8,836 square foot of living area for the subject and using the 2013 three-year median level of assessments for Boone County of 33.31%. The subject's residential improvement assessment was \$157,015 or \$17.77 per square foot of living area, using 8,836 square foot of living area for the subject.

The board of review's evidence included a current listing for the subject with an asking price of \$1,995,000.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on eight suggested comparable properties located in Boone County. The comparables have residential lot sizes ranging from .64 of an acre to 3.79 acres of land area. The board of review's comparables consist of one and one-half story, two-story or part one-story and part two-story frame or brick dwellings. The homes were built from 1900 to 2004. The comparables range in size from 1,850 to 4,799 square feet of living area. Features include basements, one of which has finished area, one or two fireplaces and an attached garage. One comparable has an additional basement garage, one comparable lacks central air conditioning and has additional farm buildings, one comparable has an additional detached garage, one comparable has an additional basement garage and a barn and one comparable has an aircraft hangar. These comparables sold from August 2011 to July 2013 for prices ranging from \$417,000 to \$1,275,000 or from \$88.50 to \$391.89 per square foot of living area including land. The comparables have improvement assessments ranging from \$14.39 to \$40.87 per square foot of living area.

The board of review's representative argued that the appellant's comparable #2 is not located in Boone County, so the board of review has no information regarding this property. In addition, the appellant's comparable #3 is a dissimilar one-story dwelling, unlike the subject and this property's PRC discloses the dwelling has 4,980 square foot of living area, which would call into question the size reported by the appellant.

Under cross-examination, the board of review's representative acknowledged that the board of review's comparable #1 has 40 acres and comparable #2 has 100 acres of land area.

Under rebuttal, the appellant testified that the subject's listing price was purposely overstated as a way of generating "high end" listings for her real estate business. In addition, the appellant opined that she would be lucky to get a sale price in the "high 5's" due to the subject's poor location, which lacks nearby conveniences, and high tax rate.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

As an initial matter, the parties disputed the size of the subject dwelling. The appellant claims the subject has 7,282 square feet of living area based on previous appraisals that were not submitted in this appeal. The board of review claims the subject has 8,836 square feet of living area and supplied a sketch of the dwelling from the subject's PRC as support. The Property Tax Appeal Board finds, for the purposes of this appeal, the subject dwelling has 8,836 square feet of living area.

The appellant contends in part unequal treatment in the subject's improvement assessment 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.

The appellant submitted an analysis summarizing the percent of assessment change from 29 Boone Township properties from 2010 to 2012 that were adjacent to the subject. The appellant selected some properties in the analysis that were dissimilar to the subject. The appellant also failed to disclose the dwelling sizes of the properties, which would be necessary to analyze their comparability to the subject. Therefore, the Board gave this evidence less weight.

The parties submitted eight equity comparables to support their respective positions before the Board. The appellant's equity complaint was regarding only the subject's improvement assessment, however, the appellant's assessment grid included other buildings that are assessed as farm and therefore should not have been included in the appellant's grid analysis. After removing the portion of the subject's improvement assessment attributed to the farm buildings, the subject's improvement assessment is \$157,015 or \$17.77 per square foot of living area. Another issue regarding the appellant's grid analysis is that the appellant included a comparable property located in McHenry County. When arguing assessment inequity, only properties located in the same County as the subject of the complaint can be analyzed. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2nd Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other

counties is inadmissible in proceedings before the Property Tax Appeal Board. The court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property. Therefore, the Board gave less weight to appellant's comparable #2.

The parties reported different dwelling sizes for the appellant's comparables #1 and #3. The appellant's evidence was supported by MLS data. A note at the bottom of the MLS sheets clearly states, "The accuracy of all information, regardless of source, including but not limited to square footages and lot sizes, is deemed reliable but not guaranteed and should be personally verified through personal inspection by and/or with the appropriate professionals." The board of review relied on sketches and notes from the comparables PRC's. The Board finds the dwelling sizes reported by the board of review are supported and therefore will be used in analyzing these properties. Appellant's comparable #1 has 3,232 square feet of living area and comparable #3 has 4,980 square feet of living area. In addition, the appellant's improvement assessment analysis of these comparables included other buildings that are assessed as farm and therefore should not have been included in the appellant's grid analysis. After removing the portion of the comparables' improvement assessment attributed to the farm buildings and adjusting for the correct dwelling sizes, appellant's comparable #1's improvement assessment is \$28.62 per square foot of living area and comparable #3's improvement assessment is \$31.29 per square foot of living area. The board of review's comparables have improvement assessments ranging from \$14.39 to \$40.87 per square foot of living area. The subject's improvement assessment is \$17.77 per square foot of living area, which is below the improvement assessments of the appellant's comparables and within the range of the board of review's 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 assessment is not warranted.

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.

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 eleven comparable sales for the Board's consideration. The Board initially finds 10 of the parties' comparables were significantly smaller when compared to the subject. The remaining property, comparable #2, offered by the appellant was the property located in McHenry as previously discussed. The MLS sheet for this property disclosed that the home is a hillside ranch with approximately 8,500 square feet of living area. The Board finds the square footage of 8,500 for a ranch style dwelling questionable and with no verification of the MLS information as noted on the disclaimer, the Board gave appellant's comparable #2 less weight. The Board also gave less weight to the board of review's comparables #1 and #2 due to their significantly larger lot sizes when compared to the subject. The Board finds the remaining eight properties submitted were somewhat similar to the subject in location and some features. These properties sold from August 2011 to July 2013 for prices ranging from \$417,000 to \$805,000 or from \$73.21 to \$178.77 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$595,350 or \$67.38 per square foot of living area, which is within the range established by the comparables in this record. Therefore, the Board finds the appellant failed to demonstrate the subject property's assessment is 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.

In conclusion, the Board finds the appellant failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. 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.



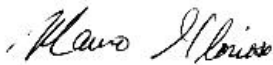
Chairman



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: February 20, 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.