



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

APPELLANT: Brian Sage  
DOCKET NO.: 13-03188.001-R-1  
PARCEL NO.: 11-11-203-020

The parties of record before the Property Tax Appeal Board are Brian Sage, the appellant; and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 39,340  
**IMPR.:** \$ 96,210  
**TOTAL:** \$ 135,550

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Knox 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 one-story dwelling of frame construction with 1,380 square feet of living area. The dwelling was constructed in 1979 and remodeled in 1991. Features of the home include a basement that has finished area, central air conditioning, a fireplace and a 324 square foot attached garage. The property is located in Dahinda, Persifer Township, Knox County.

The appellant contends assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In

support of this argument the appellant submitted information on four equity comparables. The appellant's evidence also disclosed that the subject was purchased in 2012 for \$430,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,550. The subject's assessment reflects a market value of \$407,179 or \$295.06 per square foot of living area, including land, when using the 2013 three year average median level of assessment for Knox County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$96,210 or \$69.72 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The board of review's comparable #2 is the same property as the appellant's comparable #4.

The appellant submitted a rebuttal brief requesting that the appellant's argument regarding an error made by the board of review at the local hearing be disregarded. In addition, the appellant requested removal of comparable #4 from his grid.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the 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 assessment equity to be the appellant's comparables #1, #2, as well as the board of review's comparables #1 and #3. These comparables had improvement assessments that ranged from \$39.46 to \$82.53 per square foot of living area. The subject's improvement assessment of \$69.72 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's comparable #3 due to its dissimilar one and one-half story design, when compared to the subject's one-story design. The Board also gave less weight to the parties' common comparable due to its significantly smaller size, when compared to the subject. When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations,

if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the subject was purchased in 2012 for \$430,000. The subject property has an assessment of \$135,550 and is being assessed at 31.52 % of market value. The board of review's comparables #1 and #2, which were also recent sales occurring in 2012, had sale prices of \$370,000 and \$305,000, respectively. Their assessments of \$112,040 and \$96,530 are being assessed at 30.28% and 31.65% of market value, respectively. Based on this evidence, the Board finds the subject's improvement assessment is justified and the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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 22, 2016

*A. Heston*

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.