



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

APPELLANT: Debra Porter
DOCKET NO.: 13-04241.001-R-1
PARCEL NO.: 11-042-006-00

The parties of record before the Property Tax Appeal Board are Debra Porter, the appellant, and the Cass County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Cass** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,270
IMPR.: \$9,670
TOTAL: \$10,940

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cass 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 frame construction with approximately 1,614 square feet of living area.¹ The dwelling was constructed in 1890. Features of the

¹ The appellant reported a dwelling size of 1,692 square feet of living area whereas the board of review reported a dwelling size of 1,614 square feet of living area as depicted on the property record card. Given the basis of this

home include a partial basement and a detached 720 square foot garage along with a 306 square foot carport. The property has a 6,360 square foot site and is located in Virginia, Virginia Township, Cass County.

The appellant contends assessment inequity as the only basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of the improvement inequity argument the appellant submitted a chart with information on five equity comparables. The data indicates the homes range in size from 2,048 to 3,354 square feet of living area and have improvement assessments ranging from \$10,630 to \$18,670 or from \$3.63 to \$7.60 per square foot of living area.

The submitted evidence concerning the subject property also included thirteen color photographs with captions questioning the condition of the exterior foundation and whether it had been repaired along with interior photographs depicting metal kitchen cabinets and an assertion that there were no downstairs closets/the one closet has a central air unit. Additional interior photographs noted no bathtub, only a shower; poorly installed/repaired acoustic ceiling tiles and damaged ceiling and wall drywall along with an area of basement flooding.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment to \$7,063 or \$4.38 per square foot of living area based upon a dwelling size of 1,614 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,165. The subject property has an improvement assessment of \$12,895 or \$7.99 per square foot of living area.

As an initial response and after reviewing the interior photographs of the subject dwelling, the board of review offered to reduce the subject's improvement assessment to \$11,395 or \$7.06 per square foot of living area. The board of review also noted that the outside of the subject dwelling "appears to be in average to good condition" with a new roof, vinyl siding and some replacement windows. The appellant was informed of this possible stipulation and rejected the offer contending that the improvement assessment should be further reduced.

appeal and the evidence, the Board finds this relatively slight dispute in size does not prohibit a determination of the subject's correct improvement assessment.

As to the appellant's comparables, the board of review contends that comparable #1 is similar to the subject and this property "should have been revalued and was simply overlooked during the 2013 reassessment of property in Virginia." Appellant's comparable #2 is more than 1,000 square feet larger than the subject and the property owner has consistently reported flooding issues in the yard, basement and both garages. As to appellant's comparable #3, the board of review noted a December 2010 sale by a financial institution and the property being in fair to poor condition now and appellant's comparable #4 was an estate sale which was unadvertised. For both appellant's comparables #3 and #4, the board of review did not dispute the dwellings' comparability for assessment purposes. As to appellant's comparable #5, the board of review contends this dwelling of 3,354 square feet is much larger than the subject and has not been lived in for 15 to 18 years making it dissimilar to the subject.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables of two-story frame dwellings that were built between 1880 and 1900. The dwellings range in size from 1,976 to 2,576 square feet of living area and feature full or partial basements and central air conditioning. Two of the comparables have garages of 360 and 572 square feet of building area, respectively. The comparables have improvement assessments ranging from \$14,780 to \$19,415 or from \$7.29 to \$8.04 per square foot of living area.

Based on the foregoing evidence and argument, the board of review agreed that the subject's improvement assessment should be reduced to \$11,395 or \$7.06 per square foot of living area.

In written rebuttal, the appellant disputed the number of bedrooms reported for the subject dwelling. The appellant also disputed that appellant's comparable #4 was in fact advertised prior to sale and argued that the property is a far superior home as compared to the subject. Based upon a flood zone aerial photograph with flood zone overlay, the appellant disputed the board of review's assertion that appellant's comparable #2 is impacted by flooding.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #4 and #5 along with board of review comparables #1 and #4 as each of these five dwellings is substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #2 and #3. These four comparables range in size from 1,976 to 2,184 square feet of living area and had improvement assessments that ranged from \$5.99 to \$7.81 per square foot of living area. The subject's improvement assessment of \$7.99 per square foot of living area is above the range established by the best comparables in this record and is further not reflective of the subject's poor interior condition as shown in photographs and acknowledged by the board of review.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

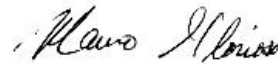
Chairman



Member



Member



Member



Acting 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: September 18, 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.