



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

APPELLANT: Timothy L. Caldwell
DOCKET NO.: 14-03670.001-R-1
PARCEL NO.: 07-02-04-051-015

The parties of record before the Property Tax Appeal Board are Timothy L. Caldwell, the appellant, and the Alexander County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Alexander** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$180
Homesite:	\$335
Residence:	\$57,960
Outbuildings:	\$1,810
TOTAL:	\$60,285

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Alexander County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 1.5-story dwelling of frame and brick exterior construction with 2,707 square feet of living area. The dwelling was constructed in approximately 1994. Features of the home include a crawl-space foundation, central air conditioning and an attached 868 square foot garage. The property has a .5-acre homesite with a total acreage of approximately 20.56-acres, some of which is assessed as farmland along with farm buildings. The property is located in Alexander County, Illinois.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's residential improvement assessment; no dispute was raised concerning the land, the farmland or the farm buildings assessment.

In support of the residential inequity argument, the appellant submitted information on four comparables located within 6 miles of the subject property. The comparables consist of a one-story, two, 1.5-story and a two-story dwelling of brick or frame construction. Three of the homes were reported to range in age from 6 to 17 years old; the appellant did not report an age for comparable #1. The dwellings range in size from 1,540 to 1,989 square feet of living area with full basements, three of which are finished. Each dwelling has central air conditioning and a garage ranging in size from 634 to 891 square feet of building area. One of the comparables also has a fireplace. The comparables have improvement assessments ranging from \$36,875 to \$59,720 or from \$22.96 to \$35.36 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$52,555 or \$19.41 per square foot of living area.

In response to the appeal, the assessor contended that appellant's comparable #1 was located in a flood zone and therefore was dissimilar to the subject's neighborhood or area.

The board of review submitted its evidence disclosing. The total assessment for the subject, including farmland and farm buildings, is \$60,285. The subject residence, that has been disputed by the appellant, has an improvement assessment of \$57,960 or \$21.41 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 consisting of the property record cards for those parcels.¹ The Property Tax Appeal Board summarizes the data that has been gleaned from those cards as follows: The comparables consist of a one-story, a 1.5-story and a 2-story dwelling. No date of construction was revealed for comparable #1; the other homes were built in 2009 and 1999, respectively. The homes range in size from 1,056 to 1,736 square feet of living area. Two of the comparables have basements and two of the comparables have central air conditioning. Two of the comparables have garages of 768 and 792 square feet of building area, respectively. Comparable #1 was noted as having no running water and comparable #3 also has a 960 square foot shed. These comparables have improvement assessments ranging from \$30,210 to \$66,985 or from \$28.61 to \$38.59 per square foot of living area.

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

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

¹ Pursuant to procedural rules, the board of review shall submit "Board of Review – Notes on Appeal" along with a copy of the subject's property record card and evidence in support of the assessment. Page 2 of the Notes on Appeal provides a grid analysis for comparable properties. (86 Ill.Admin.Code §1910.40)

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 parties submitted seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board finds that neither parties' comparables are particularly similar to the subject's dwelling size of 2,707 square feet of living area. The Board has also given little weight to board of review comparable #1 which was described as containing 1,056 square feet of living area and having "no running water" which makes it dissimilar to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2 and #3. These six comparables range in dwelling size from 1,540 to 1,989 square feet of living area and had improvement assessments that ranged from \$36,875 to \$66,985 or from \$22.96 to \$38.59 per square foot of living area. The subject's improvement assessment of \$57,960 or \$21.41 per square foot of living area falls below the range established by the best comparables in this record on a per-square-foot basis which appears to be logical given the subject's larger dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments for differences in size, age and/or features, the Board finds 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: January 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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