



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

APPELLANT: Gerald Shumaker
DOCKET NO.: 14-03681.001-F-1
PARCEL NO.: 07-02-28-067-033

The parties of record before the Property Tax Appeal Board are Gerald Shumaker, 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 **Reduction** 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:	\$475
Homesite:	\$2,140
Residence:	\$45,685
Outbuildings:	\$7,000
TOTAL:	\$55,300

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 parcel with both farm land and home site acreage. The subject parcel is improved with a 1.5 story frame dwelling containing approximately 2,460 square feet of living area. The dwelling is 17 years old and features an unfinished basement, central air conditioning, a fireplace and 2-car garage. There is also a 2,400 square foot metal clad building on the parcel. These improvements are on a homesite with approximately 310 feet of road frontage. The subject is located near Tamms in Alexander County.

The appellant contends assessment inequity with respect to the homesite. The remaining assessments were not contested. The appellant initially claimed the homesite measured 290 feet by 290 feet or 1.94 acres in size. The appellant submitted two assessment notices from the board of review indicating the homesite and improvements were reported on the wrong parcel

identified by property number (PIN) 07-02-28-067-026 in 2014 and the error was corrected by the board of review on the same date by increasing the total assessment on the subject property to \$56,785. The appellant submitted information on six comparable homesites. These homesites ranged in size from 1 acre to 4.23 acres and were located from 1.5 to 8 miles from the subject. They had land assessments ranging from \$330 to \$3,040 or from \$186 to \$977 per acre, rounded. The subject's homesite assessment is \$3,625 or \$1,869 per acre, rounded, based on the appellant's claim of a 1.94 acre homesite. The appellant did not submit any diagram or sketch to support the claim the homesite's size is 1.94 acres. Based on this evidence the appellant requested the homesite land assessment be reduced to \$841 or \$434 per acre, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's homesite assessment of \$3,625. The subject parcel has a total assessment of \$56,785.

With respect to the appellant's evidence, the board of review submitted a letter from the assessor's office claiming the subject's homesite contains 2.60 acres of land. In support of this claim, the assessor submitted an aerial photograph of the homesite indicating it is not square but trapezoidal with dimensions of approximately 310 feet by 329 feet by 275 feet by 392 feet. The assessor also disclosed the error in 2014 in which the homesite and improvements were initially assessed on the wrong parcel but corrected in 2014. Also in 2014 the assessor added a second homesite approximately 2.0 acres in size on the same parcel. The assessor claims a mobile home is located on this second homesite and submitted aerial photographs from 2003 and 2014 as evidence of the second home site. In support of this argument, the assessor submitted a property information sheet dated October 11, 2016 which indicated the subject's homesite contained 2.60 acres and had an assessed value of \$3,625. The assessor claims that the two homesites combined actually contain 4.40 acres of land and that the second homesite was overlooked when the error involving improvements on the wrong parcel was corrected. The assessor claims the second homesite was not recorded on the property record card and the total homesite should be 4.40 acres. The assessor also claims the assessed value of \$3,625 is based on the 4.40 acre size or approximately \$824 per acre.

The board of review did not complete a grid analysis but submitted property information sheets for three land comparables located on the same road and in close proximity to the subject. These three homesites were 1.75 or 2.0 acres in size and had land assessments ranging from \$2,000 to \$5,210 or from \$1,000 to \$2,605 per acre of land.¹ The subject's homesite assessment is \$3,625 or \$1,394 per acre, rounded, based on the board of review's claim of a 2.60 acre homesite. The subject's assessment of \$3,625 would equate to \$824 per acre of land, rounded, based on two homesites containing 4.40 acres of land total. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant claims the mobile home is located on a different parcel than the subject parcel and submitted an aerial photograph with what the appellant describes as the correct property line which excludes the land and homesite upon which the mobile home is located. The appellant also submitted a warranty deed with legal description for the subject parcel supporting the appellant's claim that the subject parcel is 19.49 acres in size. The

¹ Comparable #2 was listed as a tax sale and the land assessment was reduced from \$5,210 to \$2,000 by the board of review.

appellant also submitted a warranty deed containing the legal description for the 30.60 acre parcel which, in the Board's opinion, describes parcel number PIN 07-02-28-067-026. This lends further support to the appellant's claim that the mobile home is not on the same parcel as the subject dwelling. The appellant also asserted he measured the subject homesite with a measuring tape and calculated the homesite as having 2.14 acres. The appellant submitted a copy of an aerial photo of the homesite with his measurements.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the homesite 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 evidence in the record supports a reduction in the assessment.

Initially, the Board finds the county GIS property lines do not agree with the legal descriptions in the record. The Board further finds the second homesite is not located on the same parcel as the subject dwelling. The Board gave more weight to the appellant's homesite measurements submitted in the rebuttal than the GIS measurements submitted by the board of review and finds the subject's homesite contains 2.14 acres of land. The evidence indicated the homesite has an assessed value of \$824 per acre of land, rounded, when using 4.40 acres as asserted by the assessor. However, the subject actually has a homesite of 2.14 acres as measured by the appellant justifying a reduction in the assessment based on size.

Both parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their distance from the subject property. The Board finds the best equity comparables to be the board of review comparables which had homesite assessments ranging from \$1,000 to \$2,600 per acre of land. Based on this record the Board finds, after considering the subject's size and the comparables, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: _____

May 15, 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

AGENCY

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COUNTY

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