



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

APPELLANT: James Cook
DOCKET NO.: 15-00182.001-R-1
PARCEL NO.: 15-04-300-038

The parties of record before the Property Tax Appeal Board are James Cook, the appellant; and the Marion 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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$43,960
IMPR.: \$49,250
TOTAL: \$93,210

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Marion County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 is improved with a one-story dwelling of frame construction with 1,196 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace and an attached garage with 520 square feet of building area. The subject property is also improved with two boat docks, a 160 square foot shed, a 1,431 square foot concrete apron and a detached garage with 1,280 square feet of building area with a finished loft area that was built in approximately 2014. The property has a 3.57-acre site and is located in Centralia, Raccoon Township, Marion County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two 1-story dwellings and one part 1-story and part 2-story dwelling that range in size from 1,306 to 2,340 square feet of living area. The dwellings range in age from 13 to 115 years old. The appellant indicated each comparable has central air conditioning and two comparables each have

one fireplace. Comparable #1 has two detached garages with one having 900 square feet of building area and another having 960 square feet of building area with an unfinished loft. Comparable #1 also has a boat dock. Comparable #2 also has a detached garage with 1,400 square feet of building area, two boat docks, a wooden deck, a utility shed and two boat lifts. Comparable #3 has a boat dock and two sheds with 242 and 192 square feet of building area, respectively. The comparables have improvement assessments ranging from \$29,840 to \$37,840 or from \$13.21 to \$22.85 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$40,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,210. The subject property has an improvement assessment of \$49,250.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings that range in size from 1,092 to 1,352 square feet of living area. The dwellings range in age from 16 to 37 years old. One comparable has a basement, each comparable has central air conditioning, one comparable has a fireplace and each comparable has an attached garage ranging in size from 308 to 630 square feet of building area. Board of review comparable #1 has a wooden deck, a boat dock and a utility shed. Comparable #2 has a wooden deck. Comparable #3 has wooden deck, a concrete patio and a carport with 360 square feet of building area. Comparable #4 has a wooden deck and a detached garage with 896 square feet of building area. Comparable #5 has a wooden deck. The comparables have improvement assessments ranging from \$26,200 to \$35,250. The board of review indicated the comparable dwellings have assessments ranging from \$19.38 to \$28.06 per square foot of living area while the subject dwelling has an assessment of \$19.03 per square foot of living area. When considering both the dwelling and the other improvements, the comparables have improvement assessments ranging from \$19.38 to \$28.06 per square foot of living area while the subject has an improvement assessment of \$41.18 per square foot of living area.

A copy of the subject's property record card disclosed the 1,280 square foot detached garage with finished loft was value at \$68,390, which results in an assessment of \$22,794 or \$17.81 per square foot of building area. Included with the board of review submission was a copy of an estimate from Pugh Construction Inc. to the appellant dated March 13, 2013, estimating the cost to construct a 30-foot by 40-foot barn style garage was \$67,858.20. The board of review asserted this estimate would result an assessment of \$17.67 per square foot of building, which when added to its comparables would result in improvement assessments ranging from \$37.05 to \$45.73 per square foot of living area, which supports the subject's assessment.

In rebuttal the board of review asserted that appellant's comparable #1 is improved with a double wide mobile home classified as real estate with two detached garages one of which has an unfinished loft for storage. The board of review indicated that appellant's comparable #2 is improved with an old lake cabin. The board of review also noted that appellant's comparable #3 is a part one-story and part two-story dwelling differing from the subject in style.

In response appellant stated that his comparable #1 has two detached garages, one with an unfinished loft, with a combined value of \$20.68 per square feet of building area. Based on the

property record card, each of these garages was constructed in 2008. The appellant stated that his comparable #2 has a detached garage with 1,400 square feet of building area that is valued at \$16.15 per square foot of building area. The property record card indicated this garage was constructed in 2000. The appellant contends that accepting the higher unfinished rate indicates his 1,280 square foot garage would be valued at \$26,470, meaning the finished area would be adding \$41,920. The appellant asserted the reduction he is requesting is primarily for the overvaluation of the detached garage.

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.

With respect to the subject dwelling, the Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties were improved with homes most similar to the subject property in age, size and style. The record disclosed the comparable dwellings had assessments ranging from \$19.38 to \$28.06 per square foot of living area. The subject dwelling has an assessment of \$19.03 per square foot of living area, which is below the range established by the best comparables in the record. Less weight was given the appellant's comparables as the evidence disclosed comparable #1 was a double wide mobile home that differed from the subject dwelling in age and size; comparable #2 was significantly older than the subject dwelling; and comparable #3 differed from the subject dwelling in style.

The Board further finds the appellant did not demonstrate the subject's detached garage was being incorrectly assessed. The record indicated the subject's garage was constructed in approximately 2014 and has a finished loft. Only two of the appellant's comparables had detached garages, however, these garages were older than the subject's garage and none had finished area as does the subject garage. The Board finds the appellant's comparables had detached garages that were older and inferior to the subject garage justifying the subject's higher assessment. Additionally, the record contains an estimate from Pugh Construction Inc. to the appellant dated March 13, 2013, estimating the cost to construct a 30-foot by 40-foot barn style garage was \$67,858.20. A copy of the subject's property record card disclosed the 1,280 square foot detached garage with finished loft was value at \$68,390, which is supported by the cost estimate given the subject's detached garage is approximately 80 square foot larger than the garage in the cost estimate. Additionally, the appellant presented no evidence to refute or challenge the estimated cost of the detached garage or the market value attributed to the detached garage.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject 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. 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: October 20, 2017



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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