



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

APPELLANT: Terry Milligan
DOCKET NO.: 15-00405.001-R-1
PARCEL NO.: 05-670-014-00

The parties of record before the Property Tax Appeal Board are Terry Milligan, the appellant, and the Logan 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 **Logan** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,690
IMPR.: \$58,560
TOTAL: \$69,250

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Logan 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 consists of a two-story dwelling of frame construction with 1,216 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement, central air conditioning and a 746 square foot garage. The property has a .34-acre site and is located in Atlanta, Atlanta Township, Logan County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised with the land assessment.¹ The appellant included a cover letter with the appeal noting that the comparable properties are in close proximity to the subject and "are paying lower property taxes than I have been paying."

¹ The appellant also marked "comparable sales" as a basis for the appeal, but the sales of the comparable properties occurred in 2004, 2005 and 2010, which are dates remote in time to the assessment date at issue of January 1, 2015 and thus unlikely to be indicative of the subject's estimated market value as of the assessment date.

In support of the inequity argument, the appellant submitted limited information on three comparables along with printouts from Logan County which revealed the missing assessment data from the Section V grid analysis. The comparables consist of two-story dwellings of brick and frame construction that were 12 to 14 years old. The homes range in size from 1,014 to 1,537 square feet of living area and have full basements, central air conditioning and garages ranging in size from 622 to 656 square feet of building area. The comparables, based on the underlying printouts, have improvement assessments ranging from \$41,990 to \$49,800 or from \$27.32 to \$49.11 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$47,000 or \$38.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,250. The subject property has an improvement assessment of \$58,560 or \$48.16 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 located within two blocks of the subject property. The comparables consist of two-story dwellings of frame construction that were 13 years old. The homes range in size from 990 to 1,044 square feet of living area and have full basements, central air conditioning and garages ranging in size from 652 to 766 square feet of building area. The comparables have improvement assessments ranging from \$51,710 to \$57,070 or from \$52.21 to \$54.87 per square foot of living area.

The board of review also reported that these comparables sold between March 2015 and April 2016 for prices ranging from \$191,000 to \$209,900 or for \$184.38 to \$201.82 per square foot of living area, including land.

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

Conclusion of Law

As an initial matter, as to the difference in property taxes the appellant referred to in the cover letter, it is noted that the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)).

For purposes of this appeal, the taxpayer contends assessment inequity as the basis of the appeal since that is the only evidence the appellant submitted. 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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject and range in size from 990 to 1,537 square feet of living area. The comparables are similar in age, design, exterior construction and foundation to one another with the greatest differences being in dwelling sizes and garage sizes. The six comparables presented by both parties had improvement assessments that ranged from \$27.32 to \$54.87 per square foot of living area. The subject's improvement assessment of \$48.16 per square foot of living area falls within the range established by the best comparables in this record and appears logical given that the subject's dwelling size also falls within the range of these six comparables. Based on this record 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: December 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Terry Milligan
106 W. Lake Ct.
Atlanta, IL 61723

COUNTY

Logan County Board of Review
Dr. John Logan County Building
122 North McLean Street
Lincoln, IL 62656