



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

APPELLANT: Roger D. & Jamie L. Smith  
DOCKET NO.: 16-06796.001-R-1  
PARCEL NO.: 01-054-004-00

The parties of record before the Property Tax Appeal Board are Roger D. & Jamie L. Smith, the appellants; and the Cass 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 Cass County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,245  
**IMPR.:** \$39,775  
**TOTAL:** \$45,020

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2016 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 one-story dwelling with loft of vinyl exterior construction with 1,848 square feet of living area. The dwelling was originally constructed in 1944 and then rebuilt in 1992.<sup>1</sup> The main floor is 1,456 square feet of living area and the loft has 392 square feet of living area. Features of the home include a basement with finished area, central air conditioning, a fireplace, 336 square foot open frame porch, 240 square foot deck, 656 square foot patio and an inground pool. The property has a 36,816 square foot site and is located in Arenzville, Arenzville Township, Cass County.

The appellants contend assessment inequity as the basis of the appeal. The appellants did not contest the land assessment. In support of this argument, the appellants submitted information on eight equity comparables located within six blocks of the subject. The comparables are

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<sup>1</sup> The board of review noted the subject structure was destroyed by fire in 1991 shortly after current owners purchased the property and was rebuilt in 1992.

improved with a part two-story and part one-story dwelling; two, two-story dwellings; four, 1.5-story dwellings; and a 1-story dwelling of frame or masonry exterior construction ranging in size from 1,152 to 3,352 square feet of living area. The dwellings were constructed from 1912 to 1952. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 280 to 1,032 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$17,965 to \$53,370 or from \$10.99 to \$18.59 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,000. The subject property has an improvement assessment of \$39,755 or \$21.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted eight equity comparables located from .4 of a mile to 1.6 miles from the subject property. The comparables consist of a part one-story and a part split-level dwelling and seven, one-story dwellings of frame or frame and brick exterior construction ranging in size from 1,176 to 1,960 square feet of living area. The dwellings were constructed from 1925 to 2007.<sup>2</sup> The comparables have basements, three with finished area. Each comparable has central air conditioning and a garage ranging in size from 528 to 768 square feet of building area. One comparable has an inground pool with a 1,712 square foot concrete patio area. The comparables have improvement assessments ranging from \$22,485 to \$52,385 or from \$18.25 to \$35.00 per square foot of living area.

The board of review also noted differences between the subject and the appellants' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a copy of the board of review's comparable grid noting differences. The appellants also argued the subject is a multi-level home and less desirable than one-level homes.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the parties submitted 16 equity comparables for consideration although neither of the parties' comparables are particularly similar to the subject in design and age. The Board gave less weight to the appellants' comparables #1, #2, #3, #4, #6 and #8 along with board of review comparable #1, #2 and #8 based on their dissimilar dwelling sizes when compared to the

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<sup>2</sup> The year built of each comparable was drawn from property record cards submitted by the board of review.

subject property. The Board also gave less weight to appellants' comparable # 4 and #5 due to their location being over 1.5 miles from the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparables #5 and #7 along with board of review comparables #3, #6 and #7. These five comparables are most similar to the subject in location, dwelling size, and most features though all have superior garages. These comparables had improvement assessments ranging from \$28,525 to \$50,960 or from \$15.71 to \$27.37 per square foot of living area. The subject has an improvement assessment of \$39,755 or \$21.51 per square foot of living area, which falls within the range established by the most similar comparables in this record. In addition, the board of review comparable #6 also has an inground pool with concrete patio area similar to the subject. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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 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 presented.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no 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.

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Chairman



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Member

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Member



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Member

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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 21, 2019



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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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