



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

APPELLANT: Ralph Gicla & Mary Lou Meyers
DOCKET NO.: 17-00015.001-R-1
PARCEL NO.: 03-00-041-105

The parties of record before the Property Tax Appeal Board are Ralph Gicla & Mary Lou Meyers, the appellants; and the Putnam County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Putnam** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,789
IMPR.: \$52,000
TOTAL: \$53,789

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Putnam County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 of frame construction with 1,518 square feet of living area.¹ The dwelling was constructed in 2015. Features of the home include a full unfinished basement. The property also features an attached and a detached garage with 506 and 728 square feet of building area, respectively. The property has a 35,024-square foot site and is located in Putnam, Senachwine Township, Putnam 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 nine assessment comparables located from .2 of a mile to 1.5 miles from the subject property. The comparables are improved with one-story single-family dwellings of frame exterior construction ranging in size from 1,446 to 2,532 square feet of living area. The dwellings were

¹ The property record card indicates the subject property contains 1,470 square feet of living area.

reported to be between 10 and 18 years old.² Seven comparables feature full unfinished basements with one comparable having a fully exposed basement. Seven comparables have central air conditioning. Three comparables have a fireplace and all comparables have attached or detached garages ranging in size from 484 to 960 square feet of building area. The comparables have improvement assessments ranging from \$31,731 to \$52,180 or from \$17.31 to \$30.33 per square foot of living area. The appellants also submitted a copy of the final decision of the board of review disclosing the property had a total assessment of \$66,649 and an improvement assessment of \$64,860 or \$42.73 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment of the subject be reduced.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any timely evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants have the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401). The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to

² Appellants failed to provide complete information for comparable #9 in their grid analysis.

adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the comparables submitted by the appellants had various degrees of similarity to subject property. The Board gave less weight to appellant's comparable #9 based on being 1.5 miles from the subject and no age nor basement information provided for comparison to subject. The Board gave less weight to appellant's comparables #7 and #8 due to their distant location from the subject. The Board gave less weight to appellant's comparable #5 due to its crawl space foundation, inferior to the subject. The Board finds the remaining comparables were older in age and had one garage, inferior to the subject property which has an attached and a detached garage. In addition, these comparables were larger in dwelling size to the subject. These comparables have improvement assessments ranging from \$40,875 to \$52,180 or from \$21.62 to \$26.79 per square foot of living area. The subject property's improvement assessment of \$64,860 or \$42.73 per square foot of living area falls above the range established by the most similar comparables in this record on an overall basis.

An accepted real estate valuation provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's improvement assessment is excessive but should be greater than the comparables on a per square foot basis due to the smaller dwelling size, superior age and an additional garage. Based on this evidence, the Board finds that the appellants have proved by clear and convincing evidence that the subject's improvement is over-assessed and a 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(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: March 19, 2019



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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