FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Deanna L. Hains Trust
DOCKET NO.: 23-04194.001-R-1
PARCEL NO.: 12-12-11-303-005

The parties of record before the Property Tax Appeal Board are Deanna L. Hains Trust, the appellant; and the Carroll County Board of Review, by its counsel, Christopher E. Sherer, of Giffin, Winning, Cohen & Bodewes, P.C. in Springfield.

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 **Carroll** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$5,793
IMPR.:	$3,199
TOTAL:	$8,992

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Carroll County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 1-story pole building of steel exterior construction with 768 square feet of building area. The building was constructed in 2014 and is approximately 9 years old. Features include electricity, 10 foot eave height, and one 8 foot manual overhead door. The property also has a 192 square foot shed and a 286 square foot pergola/arbor. The property has a 20,400 square foot site and is located in Thomson, York Township, Carroll County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables[1] located within one mile from the subject and within the same assessment

[1] The appellant's information indicated that comparable #3 is also improved with a 1-story home but the appellant did not report the improvement assessment associated with the home or other improvements and reported only the improvement assessment associated with its pole building.

neighborhood code as the subject. The comparables are improved with pole buildings of steel exterior construction ranging in size from 1,800 to 4,050 square feet of building area. The buildings were built from 2004 to 2010, with two having a "913" assessment classification code and one having a "924" assessment classification code. Features include three or four overhead doors, one of which has powered overhead doors. Comparables #1 and #2 have eave heights of 12 feet and 18 feet, respectively. Comparable #3 has insulation, electricity, and a concrete slab foundation. Comparable #1 has a gravel floor. The comparables have improvement assessments ranging from $4,886 to $11,088 or from $2.45 to $3.87 per square foot of building area.[2]

The appellant submitted a brief explaining the subject's pole building is unheated, has no insulation, a 10' eave height, one manual overhead door. The appellant stated the exterior is painted and is not enameled as described in its property record card. The appellant contended the pole building had its electricity added twice in its assessment as depicted in its property record card presented by the appellant, which the appellant argued also includes mathematical errors. The appellant asserted the pole building has been incorrectly classified using a "925" assessment classification code. The subject's property record card indicates 1% depreciation was applied to the pole building, reducing its value from $10,522 to $10,417, which was further reduced by the application of a neighborhood factor of 0.8 to $8,330, indicating the improvement assessment amount allocated to the pole building was $3,110 ($8,330 x 33.33% x 1.12)

The appellant further explained in the brief that the subject's pergola/arbor is open with no roof or electricity and is set over an existing concrete slab. The appellant contended this improvement should have been depreciated. The subject's property record card indicates 10% depreciation was applied to this improvement but the depreciated value of $1,500 does not reflect any reduction for depreciation. This amount was further reduced by a neighborhood factor of 0.8 to $1,200, indicating the improvement assessment amount allocated to pergola/arbor was $448 ($1,200 x 33.33% x 1.12). The appellant proposed a life of 30 years for its untreated lumber construction or 50% depreciation, which would result in a market value of $750 (calculated as $1,500 value x 50%) and a corresponding assessed value of $224.[3]

The subject's property record card contains notes describing a mobile home that was demolished in 2008, leaving a shed and garage on the property. The garage was demolished in 2015 and a new building was constructed with a steel roof, electricity, no insulation, and one overhead door. In 2023, assessing officials added an open porch (pergola/arbor) to the assessment and added $325 for "omitted" electricity to the value of the pole building. After viewing the improvements, the board of review noted the building should be priced as a non-steel frame pole building not as a garage and corrections should be made to the assessment of the pergola/arbor. The property record cards presented by the appellant for the comparables indicate that comparables #2 and #3, built in 2006 and 2004, respectively, were each depreciated by 30%.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $2,244 or $2.92 per square foot of building area.

[2] Pole building assessment information for comparable #3 is taken from the board of review's calculations for this common comparable.
[3] The Board notes assessed value at the statutory level of assessment of 33.33% would be $249.98.

The board of review submitted its "Board of Review Notes on Appeal" reporting a total assessment for the subject of $9,351 and a total improvement assessment of $3,558, which differs from the final board of review decision presented by the appellant disclosing a total assessment of $9,528 and a total improvement assessment of $3,735.[4] The board of review indicated an equalization factor or 1.12 was applied to all non-farm properties in York Township in 2023.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within one mile of the subject. Comparable #3 is the same property as the appellant's #3. The comparables are improved with pole buildings of steel exterior construction ranging in size from 1,800 to 2,268 square feet of building area. The buildings were constructed from 2004 to 2017 and are classified using a "924" assessment classification code. Each building has 1 to 3 overhead doors, electric, and a concrete slab foundation. Comparables #1 and #2 have eave heights of 14 or 15 feet. Comparables #2 and #3 have insulation and comparable #2 has a bathroom. The comparables have improvement assessments ranging from $6,973 to $10,530 or from $3.87 to $5.37 per square foot of building area.[5]

The board of review noted on the subject's property record card that the subject's pole building has an assessed value of $3,110, the pergola/arbor has an assessed value of $448, and the subject's shed has no assessed value. The subject's pole building was depreciated 1% and the subject's pergola/arbor was not depreciated. The board of review presented a printout indicating the subject was valued based on enameled wall type.

The property record cards presented by the board of review for its comparables indicate that comparables #1 and #2, built in 2015 and 2017, respectively, had no depreciation and comparable #3 built in 2004 had depreciation of 30%.

The board of review submitted a brief contending the appellant's comparables differ from the subject in foundation type, age, and/or building size. The board of review asserted the appellant's comparables are classified as "913" pole buildings which was a classification used for older construction, whereas the assessment classification codes of "924" and "925" are now used.

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

In written rebuttal, the appellant explained the subject and all pole buildings should have the same classification. The appellant pointed out that all of the parties' comparables have lower base costs than the subject and have assessment classification codes of "913" or "924" compared to the subject's "925" assessment classification code. The appellant argued the board of review did not address the double inclusion of electricity, incorrect enamel exterior, and lack of depreciation of the pergola/arbor. The appellant also contends the board of review's comparables

[4] The Property Tax Appeal Board takes judicial notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill. Atty. Gen. Op. 188 (October 24, 1977).

[5] The improvement assessment associated with the pole building for comparable #3 is found in the notations to its property record card presented by the board of review.

are superior to the subject in features and amenities, such as a bathroom, insulation, overhead door count, and eave height.

Conclusion of Law

The appellant 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the appellant raised the issue of the subject's pole building being classified with a "925" assessment classification code, whereas the comparables were classified with "913" or "924" assessment classification codes. The board of review explained the difference between "913" and the other two codes but did not differentiate between "924" and "925" which were described as applicable to newer construction. The Board will examine the comparables to determine whether the subject has been equitably assessed compared to the comparables presented by the parties regardless of classification code.

With regard to the appellant's contention of double inclusion of electricity in the value of the subject's pole building, the Board finds the board of review did not refute or otherwise address this contention. Thus, the Board finds the value of the subject's pole building should be reduced by $325, attributable to the addition of electricity in 2023.

With regard to the appellant's contention that the subject's pole building's exterior is not enameled, the board of review acknowledged it was assessed with enameled exterior construction but did not refute the appellant's contention that its exterior is not enameled. Thus, the Board will consider the subject's pole building to have similar exterior construction to the comparables presented by the parties, none of which are of enameled exterior construction.

The record contains a total of five equity comparables, with one common comparable, for the Board's consideration. With regard to the pole building, the Board finds the comparables are all significantly larger than the subject in building size. Nonetheless, the Board gives less weight to the appellant's comparable #2 and the appellant's comparable #3/board of review's comparable #3, which are much older buildings than the subject. The Board also gives less weight to the appellant's comparable #1, which has a gravel floor compared to the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #2, which are similar to the subject in age, location, and some features, although these comparables are significantly larger buildings than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables also have taller eave heights than the subject, one comparable has one more overhead door than the subject, and one comparable has a bathroom and insulation unlike the

subject, suggesting additional downward adjustments to these comparables would be needed to make them more equivalent to the subject.

These two most similar comparables have improvement assessments of $10,144 and $10,530 or $4.64 and $5.37 per square foot of building area. The equalized improvement assessment for the subject's pole building as revised herein of $2,807 or $3.65 per square foot of building area ($3,110 - $325 for electricity included twice – $279, representing 1% depreciation = $2,506 x 1.12 = $2,807) falls below the two best comparables in this record. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the subject's pole building would be expected to have a higher per square foot improvement assessment compared to the larger pole building comparables, but in fact has a lower per square foot assessment than the best comparables, indicating the subject's eave height, number of overhead doors, and other features and amenities have been considered.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such their larger building sizes and other superior features and amenities compared to the subject, the Board finds the subject's pole building was miscalculated to include electricity twice and a reduction in the subject's assessment is warranted, but that no further reduction is warranted based on a lack of assessment equity.

With regard to the pergola/arbor, the appellant contended this improvement built in 2007 should have been depreciated. The two most similar improvements in age to the subject's pergola/arbor are the appellant's comparable #2 and the appellant's comparable #3/board of review's comparable #3, both of which were depreciated by 30% whereas the subject's pergola/arbor was not depreciated despite a notation that it had 10% depreciation. Based on this evidence, the Board finds the subject's pergola/arbor assessment was miscalculated for accrued depreciation and that further accrued depreciation is warranted based on assessment equity. The Board further finds a reduction in the subject's pergola/arbor is warranted to reflect a depreciated value of $1,050 ($1,500 – $450, representing 30% depreciation), or an equalized improvement assessment of $392 ($1,050 x 33.33% = $350 x 1.12).

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:

C E R T I F I C A T I O N

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: November 19, 2024

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

Deanna L. Hains Trust
309 Crestline Dr
Bettendorf, IA 52722

COUNTY

Carroll County Board of Review
Carroll County Courthouse
P.O. Box 227
Mt. Carroll, IL 61053