

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John B. Voss
DOCKET NO.: 05-00315.001-R-1
PARCEL NO.: 14-2-15-15-01-104-010

The parties of record before the Property Tax Appeal Board are John B. Voss, the appellant; and the Madison County Board of Review.

The subject property is improved with a part two-story and part one-story single family dwelling of frame and brick exterior construction that contains 2,293 square feet of living area. Features of the home include central air conditioning, a fireplace, a full unfinished basement and an attached three-car garage with 744 square feet of building area. The dwelling is approximately 5 years old and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on three comparables improved with two-story dwellings of brick or frame exterior construction. The appellant's analysis indicated the comparables ranged in size from 3,356 to 4,238 square feet of living area. Each of the comparables was described as having central air conditioning, one or two fireplaces and attached garages that ranged in size from 690 to 943 square feet of building area. The appellant did not disclose in his analysis whether the comparables had basements, however, the property record cards for the comparables submitted by the appellant stated two comparables had full basements and one comparable had a partial basement. Comparable number one had 800 square feet of living area in the basement and comparable number two had 765 square feet of living in the basement. In his analysis the appellant converted the assessments to market value for the subject and the comparables. The appellant indicated the comparables' improvements had assessments reflecting market values ranging from \$250,070 to \$324,930 or from \$74.51 to \$82.35 per square foot of living area resulting in an average of \$77.84

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	19,200
IMPR.:	\$	72,190
TOTAL:	\$	91,390

Subject only to the State multiplier as applicable.

PTAB/SMW/05-00315/9-07

per square foot of living area. Based on this analysis the appellant requested the subject's improvement have a market value of \$77.84 per square foot of living area or \$178,487 resulting in an assessment of \$59,496.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property after equalization totaling \$91,390 was disclosed. The subject has an improvement assessment after equalization of \$72,190 or \$31.48 per square foot of living area. To demonstrate the subject property was being equitably assessed the board of review submitted a copy of the subject's property record card, an aerial photograph of the subject's subdivision depicting the location of the subject and the comparables used by both parties, and an analysis using three comparables to demonstrate the subject was equitably assessed.

The board of review's comparables were described as being two-story dwellings of brick and frame exterior construction that ranged in size from 2,204 to 2,596 square feet of living area. The dwellings were constructed from 1998 to 1999. Each of the comparables had a fireplace, central air conditioning, a full unfinished basement and an attached garage that ranged in size from 621 to 962 square feet. These comparables had equalized improvement assessments ranging from \$72,160 to \$83,620 or from \$32.21 to \$33.24 per square foot of living area.

In rebuttal the board of review also submitted an analysis of the appellant's comparables using the equalized assessments of these properties. The board of review's analysis indicated that the appellant's comparables ranged in size from 2,556 to 3,440 square feet of above grade living area. The appellant had added the basement living area to the ground floor living area in his analysis. These comparable had improvement assessments after equalization ranging from \$84,590 to \$109,910 or from \$31.35 to \$34.14 per square foot of living area. The board of review also noted that after eliminating the finished basement area from appellant's comparables 1 and 2 the equalized improvement assessments were \$31.03 and \$32.43 per square foot of living area.

The board of review requested confirmation of the subject's assessment based on the evidence in the record.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of

lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The record contains description and assessment information on six comparables submitted by the parties to the appeal. The comparables were located in the same subdivision as the subject property and were improved with homes that were similar in age and style as the subject property. The Board gave less weight to the appellant's analysis due to the fact he included the below grade finished living area in the size of the comparables. The Board finds the better approach is to analyze the comparable properties based on the above grade living area and making an adjustment for finished basements.

The Board finds the most similar comparables in the record include the appellant's comparable number one and the three comparables submitted by the board of review. These comparables were two-story dwellings of similar construction as the subject that ranged in size from 2,204 to 2,596 square feet of living area. Each comparable had one fireplace, central air conditioning, a full basement, and an attached garage. The garages ranged in size from 621 to 962 square feet. The appellant's comparable also had finished living area in the basement. These properties had equalized improvement assessments ranging from \$72,160 to \$84,590 or from \$32.21 to \$32.74 per square foot of living area. The subject has an improvement assessment after equalization of \$72,190 or \$31.48 per square foot of living area, which is below the range on a per square foot basis established by the most similar comparables in the record. The Board finds this evidence demonstrates the subject is being equitably assessed.

The board of review gave less weight to the appellant's comparables two and three due to their larger size relative to the subject dwelling.

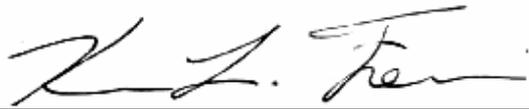
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties 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.

Based on this record the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board are 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.



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: September 28, 2007



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 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 the subsequent year 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.

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.