

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas V. Majewski
DOCKET NO.: 05-00344.001-R-1
PARCEL NO.: 14-2-15-33-10-103-011

The parties of record before the Property Tax Appeal Board are Thomas V. Majewski, the appellant; and the Madison County Board of Review.

The subject property consists of a one-story single family dwelling that contains 1,956 square feet of ground floor living area. The exterior of the home is brick with frame trim. Features include central air conditioning, a full basement with 645 square feet of finished living area, and a two car attached garage with 594 square feet. The home was constructed in 1976. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity in the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted photographs and an assessment analysis using three comparable properties. The comparables were improved with a one-story dwelling and two, split level dwellings located within three blocks of the subject in Glen Carbon. The comparables ranged in age from 30 to 35 years old. The appellant's analysis indicated the comparables ranged in size from 2,688 to 3,312 square feet of living area. Each of the comparables had central air conditioning, a fireplace and a two car attached garage ranging in size from 462 to 560 square feet. The appellant indicated the one-story comparable had a 1,828 square foot basement with 1,371 square feet of finished living area. The analysis indicated the comparables had improvement assessments ranging from \$39,500 to \$48,570 or from \$14.50 to \$15.18 per square foot of living area. Based on this evidence the appellant requested the subject's improvement be reduced to \$38,053 or \$19.45 per square foot of ground floor living area.

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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:	\$	8,220
IMPR.:	\$	55,260
TOTAL:	\$	63,480

Subject only to the State multiplier as applicable.

PTAB/SMW/05-00344/9-07

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$63,480 was disclosed. The subject property had an equalized improvement assessment of \$55,260 or \$28.25 per square foot of living area. To demonstrate the subject property was equitably assessed the board of review submitted descriptions and the property record cards on four comparable properties. The comparables had the same neighborhood and city codes as the subject property. The comparables are improved with one-story single family dwellings of brick or brick and frame exterior construction that ranged in size from 1,900 to 2,032 square feet of above grade living area. The dwellings were constructed from 1973 to 1976. Each of the comparables had a two car attached garage, central air conditioning and a full or partial basement with finished living area ranging from 825 to 978 square feet. Three of the comparables had a fireplace. These comparables had equalized improvement assessments ranging from \$50,190 to \$54,580 or from \$25.77 to \$27.90 per square foot of above grade living area.

In rebuttal the board of review submitted the property record cards associated with the appellant's comparables. The board noted that appellant's comparables 2 and 3 were split level dwellings, a different style than the subject. The property record card disclosed that the appellant's first comparable contained 1,828 square feet of ground floor living area and 1,371 square feet of finished living area in the basement. The property record card indicated this comparable had a total assessment of \$63,360 and a land value of \$25,380 resulting in a land assessment of \$8,460 and an improvement assessment of \$54,900 or \$30.03 per square foot of living area.

The board also stated in its submission that the subject has a finished basement and 2 extra enclosed porches. It stated that if the finished basement area is excluded for the all the properties the comparables would have equalized improvement assessments ranging from \$24.28 to \$26.04 per square foot while the subject would have an equalized improvement assessment of \$25.09 per square foot.

In rebuttal the appellant stated the subject has only one enclosed porch.

After hearing the testimony and reviewing the record 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 does not support a reduction in the subject's assessment.

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 seven comparables submitted by the parties to the appeal. The comparables were located in the same neighborhood and city 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 did not include the property record cards associated with the comparables to validate the descriptions and assessments associated with the comparables. Furthermore it appears the appellant 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.

In reviewing the data submitted by the parties, the Board finds the most similar comparables in the record include the appellant's comparable number one and the four comparables submitted by the board of review. These five comparables are one-story dwellings of similar construction as the subject that ranged in size from 1,828 to 2,032 square feet of living area. Four of the comparables had one fireplace. Additionally, each of the comparables had central air conditioning, a full basement, and an attached garage. The garages ranged in size from 462 to 978 square feet. Each of these comparables also had finished living area in the basement ranging from 825 to 1,371 square feet. These properties had equalized improvement assessments ranging from \$50,190 to \$54,900 or from \$25.77 to \$30.03 per square foot of living area. The subject has an improvement assessment after equalization of \$55,260 or \$28.25 per square foot of living area, which is within 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 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.

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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

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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.