

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas W. Eson
DOCKET NO.: 05-01359.001-R-1
PARCEL NO.: 14-2-15-13-10-101-041

The parties of record before the Property Tax Appeal Board are Thomas W. Eson, the appellant, and the Madison County Board of Review.

The subject property consists of an 11 year-old, two-story style frame dwelling that contains 2,052 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 440 square foot garage and a full unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties. The comparables consist of two-story style frame dwellings that are 11 or 13 years old and contain 2,016 or 2,348 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain 420 or 440 square feet of building area and full unfinished basements. The improvement assessment information on the appellant's grid indicates the comparables' assessments are before application of a 1.0149 equalization factor for Edwardsville Township. After application of this equalization factor, these properties have improvement assessments ranging from \$51,557 to \$52,115 or from \$22.09 to \$25.85 per square foot of living area. The subject has an improvement assessment of \$60,360 or \$29.42 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$59,880.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$72,790 was

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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:	\$	12,430
IMPR.:	\$	60,360
TOTAL:	\$	72,790

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

disclosed. In support of the subject's improvement assessment, the board of review submitted property data sheets and a list of thirteen comparable properties located in the subject's subdivision. The comparables consist of two-story style frame or frame and masonry dwellings that range in age from 6 to 14 years and range in size from 1,980 to 2,882 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 400 to 792 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$59,190 to \$80,650 or from \$27.98 to \$34.87 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

In rebuttal, the appellant acknowledged the board of review's assertion that his comparables were in another subdivision and municipality from the subject, but claimed they were still valid comparables.

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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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 the appellant has not overcome this burden.

The Board finds the parties submitted sixteen comparables for its consideration. The appellant's comparables were located in a different subdivision and city from the subject and received less weight in the Board's analysis. The comparables submitted by the board of review were all located in the subject's subdivision. The Board gave less weight to three of these properties because they were significantly larger in living area when compared to the subject. The Board finds ten of the board of review's comparables were similar to the subject in terms of style, exterior construction, age, size, location and features and had improvement assessments ranging from \$28.84 to \$34.87 per square foot of living area. The subject's improvement assessment of \$29.42 per square foot of living area falls near the low end of this range. The Board thus finds the evidence in the record supports the subject's assessment.

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.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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.



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: December 7, 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.