

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jim & Tresa LaBoube
DOCKET NO.: 05-01760.001-R-1
PARCEL NO.: 13-2-21-09-12-202-031

The parties of record before the Property Tax Appeal Board are Jim & Tresa LaBoube, the appellants, and the Madison County Board of Review.

The subject property consists of a 7,500 square foot parcel improved with a one-story brick and frame dwelling that was built in 2001 and contains 1,947 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 462 square foot garage and a full unfinished basement.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. Regarding the land inequity contention, the appellants submitted information on four comparables located within two blocks of the subject. The comparables range in size from 10,796 to 13,650 square feet of land area and have land assessments of \$14,290 or \$17,170, or from \$1.05 to \$1.44 per square foot of land area. The subject has a land assessment of \$19,330 or \$2.57 per square foot.

Regarding the improvement inequity contention, the appellants submitted improvement information on the same four properties used to support the land inequity argument. The comparables consist of one-story brick and frame dwellings that were built in 2002 or 2003 and range in size from 1,661 to 1,927 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 552 to 667 square feet of building area and full basements, one of which contains 835 square feet of finished area. These properties have improvement assessments ranging from \$43,910 to \$55,190 or from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	18,115
IMPR.:	\$	60,400
TOTAL:	\$	78,515

Subject only to the State multiplier as applicable.

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\$26.29 to \$30.33 per square foot of living area. The subject has an improvement assessment of \$60,400 or \$31.02 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$74,717.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$79,730 was disclosed. In support of the subject's land assessment, the board of review submitted only land assessment information, but no lot size data, on twenty-three comparables. The comparables' land assessments range from \$13,050 to \$19,670. The board of review submitted no explanation of how land is valued in the subject's neighborhood.

In support of the subject's improvement assessment, the board of review submitted property record cards and a list of twenty-three comparable properties. The comparables consist of one-story style brick and frame dwellings that were built between 2000 and 2004 and range in size from 1,714 to 2,096 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 440 to 966 square feet of building area and full or partial basements, six of which contain some finished areas. Twenty-one comparables have one or two fireplaces. These properties have improvement assessments ranging from \$45,670 to \$77,630 or from \$23.38 to \$37.04 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 appellants argued some of the comparables submitted by the board of review were located miles away from the subject, or in different subdivisions.

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 property's assessment is warranted. The appellants argued unequal treatment in the assessment process as the basis of the appeal. 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 appellants have overcome this burden.

Regarding the land inequity argument, the Board finds the appellants submitted four land comparables, while the board of

review submitted incomplete data on twenty-three comparables. The appellants' comparables were reported to range in size from 10,796 to 13,650 square feet of land area, while the appellants' lot contains just 7,500 square feet. The appellants' comparables had land assessments of \$14,290 or \$17,170 or from \$1.05 to \$1.44 per square foot, while the subject has a land assessment of \$19,330 or \$2.57 per square foot, which is considerably higher than the comparables. The Board could not determine the land assessments on a per square foot basis for the twenty-three comparables submitted by the board of review from the information provided. The Board also finds the board of review submitted no explanation of how land assessments in the subject's neighborhood are determined. Therefore, the Board finds the subject's land assessment is not supported by the evidence in the record and a reduction is warranted.

Regarding the improvement inequity argument, the Board finds the parties submitted twenty-seven comparables. The Board finds all the comparables were one-story style brick and frame dwellings that were similar to the subject in terms of size, age and most features. The comparables had improvement assessments ranging from \$23.38 to \$37.04 per square foot of living area. The subject's improvement assessment of \$31.02 per square foot of living area falls within this range. The appellants argued some of the comparables submitted by the board of review were located in different subdivisions or were miles away from the subject. However, the appellants submitted no evidence to demonstrate these purported location differences rendered the board of review's comparables dissimilar to the subject. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment and no reduction is warranted on this basis.

In conclusion, the Board finds the appellants sufficiently established unequal treatment in the assessment process regarding the subject's land assessment by clear and convincing evidence and the subject's assessment as established by the board of review is incorrect 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.



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.