

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald and Patricia Ballard
DOCKET NO.: 05-01993.001-R-1
PARCEL NO.: 10-2-16-34-03-303-013

The parties of record before the Property Tax Appeal Board are Donald and Patricia Ballard, the appellants, and the Madison County Board of Review.

The subject property consists of a 42,595 square foot site improved with a one and one-half-story frame and masonry dwelling that contains 2,815 square feet of living area. The subject was built in 2002. Features of the home include central air-conditioning, one fireplace and a three-car attached garage.

The appellants 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 appellants submitted a grid analysis of three comparable properties. The comparables consist of one and one-half-story or two-story, frame and masonry dwellings that were built between 1997 and 2003. The comparables range in size from 2,699 to 3,959 square feet of living area and are situated on sites ranging from 19,500 to 27,594 square feet of land area. The comparables have features that include central air-conditioning and three-car garages. One comparable has a fireplace. The comparables are located within the subject's subdivision with one comparable being located across the street from the subject. These properties have improvement assessments ranging from \$74,120 to \$108,400 or from \$27.38 to \$28.63 per square foot of living area. The subject has an improvement assessment of \$84,950 or \$30.18 per square foot of living area. The comparables have land assessments ranging from \$0.59 to \$0.89 per square foot of land area. The subject has a land assessment of \$0.41 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

(Continued on Next Page)

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: | \$ | 17,590 |
| IMPR.: | \$ | 84,950 |
| TOTAL: | \$ | 102,540 |

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2005-01993

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$102,540 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a spreadsheet of fifteen comparable properties located in the same neighborhood as the subject. The comparables are situated on sites ranging from 11,667 to 91,094 square feet of land area. The comparables consist of two-story style frame, masonry or frame and masonry dwellings that were built between 1997 and 2004. The comparables range in size from 2,444 to 3,959 square feet of living area. The comparables have central air-conditioning and a garage with six comparables having an integral garage. Thirteen of the comparables have a fireplace. These properties have improvement assessments ranging from \$26.18 to \$32.71 per square foot of living area. The comparable land assessments were not disclosed. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 appellants' 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 appellants have not overcome this burden.

The Board finds the parties submitted fifteen comparables for its consideration. The board of review included the appellants' comparables in its spreadsheet. The Board finds the board of review's comparables 1 and 4, and the appellants' comparable 2 were dissimilar in size when compared to the subject. Therefore, these comparables received reduced weight in the Board's analysis. The Board finds the remaining comparables submitted by both parties were generally similar to the subject in age, size and location. These most representative comparables had improvement assessments ranging from \$26.18 to \$33.83 per square foot of living area, which support the subject's improvement assessment of \$30.18 per square foot of living area. The appellants submitted the only evidence regarding the subject's land assessment. The subject has a land assessment of \$0.41 per square foot of land area. The land comparables submitted by the

appellants depict land assessments ranging from \$0.59 to \$0.89. The subject's land assessment is below this range.

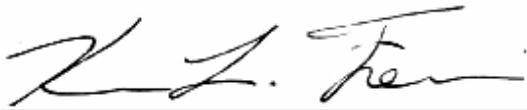
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellants 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: May 30, 2008



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

Docket No. 05-01993.001-R-1

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.