

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edward J. & Sherry M. Spengler  
DOCKET NO.: 05-02031.001-R-1  
PARCEL NO.: 05-1-23-11-00-000-001.006

The parties of record before the Property Tax Appeal Board are Edward J. & Sherry M. Spengler, the appellants; and the Madison County Board of Review.

The subject property consists of two-acre parcel improved with a 10 year-old, one-story style frame dwelling that contains 1,148 square feet of living area. Features of the home include central air-conditioning, a 399 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. In support of the inequity argument regarding the subject's land assessment, the appellants submitted information on five comparables located one to two miles from the subject. The size of the appellants' comparable 1 was unclear. The remaining comparables range in size from 11,588.90 square feet to one acre, or 43,560 square feet. The comparables had land assessments ranging from \$5,300 to \$9,170 or from \$0.12 to \$0.79 per square foot. The subject's 87,120 square feet of land area had a land assessment of \$7,180 or \$0.08 per square foot.

In support of the improvement inequity argument, the appellants submitted a grid analysis detailing improvement information on the same five comparables used to support the land inequity contention. The comparables consist of one-story frame dwellings that range in age from 2 to 29 years and range in size from 1,218 to 1,832 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 572 to 840 square feet of building area. One comparable was reported to have a fireplace. These properties have improvement

(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:	\$	7,180
IMPR.:	\$	29,880
TOTAL:	\$	37,060

Subject only to the State multiplier as applicable.

assessments ranging from \$31,550 to \$40,170 or from \$21.92 to \$25.96 per square foot of living area. The subject has an improvement assessment of \$29,880 or \$26.03 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$35,620.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$37,060 was disclosed. In support of the subject's land assessment, the board of review submitted information on four comparables. The comparables range in size from 22,628 square feet to 2.07 acres, or 90,169 square feet. The comparables had land assessments ranging from \$6,880 to \$7,310, or from \$0.08 to \$0.30 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same four comparables used to support the subject's land assessment. The board of review's comparable 1 is the same property as the appellants' comparable 3. The comparables consist of one-story style frame dwellings that range in age from 2 to 15 years and range in size from 1,218 to 1,827 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 506 to 690 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$31,550 to \$50,370 or from \$25.90 to \$28.80 per square foot of living area. 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.

Regarding the land inequity contention, the Board finds the parties submitted nine comparables, although one comparable was common to both parties. The Board gave less weight to the appellants' comparables because they were much smaller in land area when compared to the subject. The Board gave less weight to

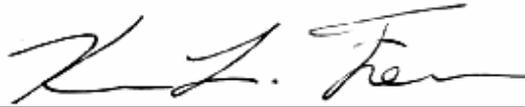
the board of review's comparable 1, which is the same property as the appellants' comparable 3, because it was significantly smaller than the subject in land area. The Board finds three comparables submitted by the board of review were very similar to the subject in size and had land assessments of \$0.08 per square foot of land area. The subject's land assessment of \$0.08 per square foot is supported by these most representative comparables. As to the improvement inequity contention, the Board finds the parties submitted nine comparables, although, as above, one comparable was common to both parties. The Board gave less weight to the appellants' comparable 2 and the board of review's comparables 2 and 4 because they were significantly larger in living area when compared to the subject. The Board also gave less weight to the appellants' comparables 4 and 5 because they were significantly older than the subject. The Board finds three comparables were one-story frame dwellings like the subject and were similar to the subject in most property characteristics. These most representative comparables had improvement assessments ranging from \$25.90 to \$28.60 per square foot of living area. The subject's improvement assessment of \$26.03 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process regarding either the subject's land or improvement assessments 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: January 25, 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 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.