

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Auffenberg, Jr.
DOCKET NO.: 05-02349.001-C-3
PARCEL NO.: 03-25.0-326-001

The parties of record before the Property Tax Appeal Board are James Auffenberg, Jr., the appellant, by attorney Garrett C. Reuter of Greensfelder, Hemker & Gale, P.C., Belleville; the St. Clair County Board of Review; and the intervenors, Central School Dist. No. 104 and Community College Dist. No. 522 by attorney Sean Cronin of Becker, Paulson, Hoerner & Thompson, P.C., Belleville.

The subject property consists of a 5.53 acre parcel improved with an 8,160 square foot automobile showroom constructed in 1993 and an 11,520 service center also constructed in 1993. The property is located in O'Fallon, Caseyville Township, St. Clair County.

At the scheduled hearing the appellant's attorney appeared and informed the Property Tax Appeal Board that he had failed to provide a court reporter as required by section 16-190 of the Property Tax Code (35 ILCS 200/16-190) and section 1910.98(a) of the rules of Property Tax Appeal Board (86 Ill.Admin.Code 1910.98(a)). Due to the relative simplistic nature of the evidence and the arguments, the Property Tax Appeal Board agreed to proceed and make an electronic recording of the hearing and issue a decision on the merits.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant presented an analysis of four car dealership assessments. The appellant provided the parcel number, building size, lot size, assessment and assessment per square foot on the subject and four car dealer assessments. As foundation for the data the appellant submitted copies of the property record cards associated with each property. The analysis indicated the building areas on the comparables ranged in size from 15,984 to 29,345 square feet and

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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 St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	550,622
IMPR.:	\$	615,506
TOTAL:	\$	1,166,128

Subject only to the State multiplier as applicable.

land areas ranged in size from 4.19 to 6.53¹ acres. These same comparables had total assessments ranging from \$860,371 to \$1,429,554 or from \$35.79 to \$53.83 per square foot of building area, land included. The appellant indicated the subject had a total assessment of \$1,100,536 or \$53.68 per square foot of building area, land included. Based on this data the appellant requested the subject's land assessment be reduced to \$166,667 and the improvement assessment be reduced to \$567,028 for a total revised assessment of \$733,695 or \$35.79 per square foot of building area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property had an equalized total assessment of \$1,166,128. The subject property had an equalized land assessment of \$550,622 or \$99,570 per acre and an equalized improvement assessment of \$615,506 or \$31.28 per square foot of building area.

To demonstrate the subject's land was being equitably assessed the board of review presented the equalized land assessments on four comparables located along the same street as the subject. The comparables ranged in size from .98 to 4.92 acres and had land assessments ranging \$117,870 to \$409,544 or from \$83,241 to \$122,727 per acre. The board of review argued the subject's land assessment was within the range established by the comparables; therefore, a reduction in the subject's land assessment was not justified.

To demonstrate the subject improvements were equitably assessed the board of review used three of the comparables submitted by the appellant. The property record cards submitted by the board of review disclosed the comparables were constructed from 1997 to 2000 and had total building areas that ranged in size from 16,735 to 28,069 square feet. These comparables had equalized improvement assessments that ranged from \$649,669 to \$906,967 or from \$29.81 to \$38.82 per square foot of building area. The board of review argued the subject's improvement assessment of \$615,506 or \$31.28 per square foot of building area was well within the range of the comparables and equitable.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in this record.

The appellant contends unequal treatment in the subject's assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden

¹ Aufferberg Hyundai is composed of two parcels, 03-25.0-330-006 & 007, having a combined area of 6.53 acres.

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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

With respect to the land assessment the Property Tax Appeal Board finds that board of review submitted assessment information on four land comparables demonstrating the subject's land assessment was equitable. The four land comparables were located along the same street as the subject and ranged in size from .98 to 4.92 acres. These comparables had equalized land assessments ranging from \$117,870 to \$409,544 or from \$83,241 to \$122,727 per acre. The subject property had an equalized land assessment of \$550,622 or \$99,570 per acre, which is within the range established by the comparables on a per acre basis and is well supported by this data.

The Board also finds the analysis presented by the board of review demonstrated the assessment of the subject improvements is equitable. The board of review used three of the four comparables submitted by the appellant but isolated the equalized improvement assessments for these properties. The comparables were constructed from 1997 to 2000 and had total building areas that ranged in size from 16,735 to 28,069 square feet. These comparables had equalized improvement assessments ranging from \$649,669 to \$906,967 or from \$29.81 to \$38.82 per square foot of building area. The subject's equalized improvement assessment \$615,506 or \$31.28 per square foot of building area is within the range established by the comparables on a per square foot basis and is equitable.

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.

For these reasons the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was not being uniformly assessed. Based on this record the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct and no 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: June 27, 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

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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.