

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael and Linda Baldwin
DOCKET NO.: 05-02360.001-R-1
PARCEL NO.: 17-08.0-205-012

The parties of record before the Property Tax Appeal Board are Michael and Linda Baldwin, the appellants, and the St. Clair County Board of Review.

The subject property consists of a one-story single-family masonry dwelling that was built in 2004 and contains 2,633 square feet of living area. Amenities include a full, partially finished basement; central air conditioning; one fireplace; a swimming pool; a 2,336 square foot shed; and a 1,372 square foot attached masonry garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of the inequity claim, the appellants submitted property record cards and a spreadsheet detailing four suggested comparables. The comparables consist of a two-story and three, one-story single-family masonry or frame and masonry dwellings that were built from 1999 to 2003. The dwellings range in size from 2,068 to 2,381 square feet of living area. Features include full unfinished basements, central air conditioning, one fireplace, and garages ranging in size from 872 to 1,224 square feet. Comparables 1, 3, and 4 have swimming pools. After application of the 2005 Prairie Du Long Township equalization factor of 1.0598, the comparables have improvement assessments ranging from \$59,335 to \$75,556 or from \$26.75 to \$36.53 per square foot of living area. The subject property has an improvement assessment of \$89,185 or \$33.87 per square foot of living area.

The appellants also claimed the subject property is overvalued based on its construction costs. The appellants' appeal petition indicates the subject's 5.43 acres was purchased for \$4,500 in

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

LAND:	\$	17,865
IMPR.:	\$	89,185
TOTAL:	\$	107,050

Subject only to the State multiplier as applicable.

2002 and the improvements were erected in 2004 for a cost of \$195,000. The appeal petition also indicated the appellants acted as the general contractor for a fee of \$10,000. Thus, the appellants contend the total cost of the project was \$209,500. The appellants submitted no documentary evidence in support of this claim. Based on this evidence, the appellants requested a reduction in the subject property's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$107,050 was disclosed. The subject's assessment reflects an estimated market value of \$320,701 using St. Clair County's 2005 three year median level of assessments of 33.38%.

In support of the subject's assessment, the board of review submitted property record cards and a spreadsheet detailing four suggested comparables located in close proximity to the subject. One comparable was also utilized by the appellants. The comparables consist of one-story masonry or frame and masonry single-family dwellings that were built from 2001 to 2003. Features include full unfinished basements, central air conditioning, one or two fireplaces, and garages ranging in size from 600 to 1,224 square feet. Comparables 1 and 2 have swimming pools. After application of the 2005 Prairie Du Long Township equalization factor of 1.0598, the comparables have improvement assessments ranging from \$75,556 to \$92,271 or from \$33.57 to \$36.53 per square foot of living area. The subject property has an improvement assessment of \$89,185 or \$33.87 per square foot of living area.

The subject's property record card submitted by the board of review depicts the cost approach to value utilized in the mass appraisal system. The cost approach estimated the subject's fair market value to be \$336,641. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 no reduction in the subject property's assessment is warranted.

The appellants first argued 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 parties submitted seven suggested assessment comparables for the Board's consideration. The Board gave diminished weight on the appellants' comparable 4 due to its dissimilar design when compared to the subject. The Board finds the remaining six comparables to be most similar to the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$59,335 to \$92,271 or from \$26.75 to \$36.53 per square foot of living area. The subject property, which is newer in age, contains more amenities, and is one of the largest dwellings contained in this record, has an improvement assessment of \$89,185 or \$33.87 per square foot of living area. The subject property's improvement assessment falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. Therefore, no reduction is warranted.

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 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 the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

The appellants also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not met this burden.

The appellants contend the total cost to purchase the subject's land and construct the improvements was \$209,500 including a \$10,000 general contractor fee. The Board gave this argument no weight. The Board finds the appellants submitted no documentary

evidence in support the purported construction cost. The Property Tax Appeal Board further finds the best evidence of the subject's market value is the detailed cost approach to value contained on the its property record card of \$336,641. The subject's assessment reflects an estimated market value of \$320,701, which is less than the value contained on its property record card. Therefore, no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment 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: December 7, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

DOCKET NO.: 05-02360.001-R-1

"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.