

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald J. and Betty Rice
DOCKET NO.: 05-02363.001-R-1
PARCEL NO.: 07-01.0-319-001

The parties of record before the Property Tax Appeal Board are Donald J. and Betty Rice, the appellants; by attorney P.K. Johnson V of Johnson & Johnson, Belleville, Illinois; and the St. Clair County Board of Review.

The subject property consists of single story condominium unit contained within a two-story, four-unit condominium building of frame and masonry construction that was built in approximately 1965. The subject unit contains 1,428 square feet of living area. Amenities include two bathrooms, an integral basement garage, and central air conditioning.

The appellant, Donald J. Rice, appeared before the Property Tax Appeal Board represented by legal counsel claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant initially submitted three suggested comparable condominium buildings, schematic drawings for the subject and one comparable, an aerial photograph and a plat map detailing the location of the subject and comparables.

The appellants also submitted a limited assessment analysis of eleven condominium buildings, including the four building originally submitted, showing their total assessments in 2004 and 2005, subsequent to equalization. (Exhibit A). Rice, who is a retired Certified Public Accountant, was called as a witness. Rice argued Exhibit A shows eight buildings that have total assessments, after equalization, ranging from \$72,368 to \$115,388 while three buildings have total assessments, after equalization, of \$132,335. Rice argued eight buildings have total assessments lower than the subject building's total assessment of \$120,836 while three buildings have total assessments greater than the subject.

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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:	\$	2,449
IMPR.:	\$	27,760
TOTAL:	\$	30,209

Subject only to the State multiplier as applicable.

At the hearing, the appellant submitted Exhibit 1, which is another limited analysis of the same aforementioned eleven comparable buildings. Rice testified each building contains four condominium units or a total of 44 units. The analysis indicates the condominium units range in size from 1,302 to 1,610 square feet of living area and have improvement assessments ranging from \$18,092 to \$33,084 or from \$9.72 to \$19.99 per square foot of living area. The appellant calculated the average assessment for condominium units to be \$27,134 or \$15.92 per square foot of living area. The appellant argued the subject's improvement assessment of \$27,760 or \$19.44 per square foot of living area is excessive when compared to the average per square foot assessment established by the comparables. Based on this analysis, the appellants argued the subject's improvement assessment should be reduced to \$22,733 or \$15.92 per square foot of living area, after equalization.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$30,209 was disclosed. The subject's assessment reflects an estimated market value of \$90,500 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 five grid analyses detailing 19 suggested comparable condominium units. Three comparables are contained within the subject's building. The appellant also utilized the other 16 comparables. The condominium units are contained within two-story, four unit condominium buildings located on subject's street and complex. The comparables consist of single-story condominium units of brick exterior construction that were built from 1965 to 1979. Features include two bathrooms, central air conditioning, and integral basement garages. The units range in size from 1,302 to 1,610 square feet of living area and have improvement assessments ranging from \$26,033 to \$30,637 or from \$19.03 to \$19.99 per square foot of living area. The subject property has an improvement assessment of \$27,760 or \$19.44 per square foot of living area.

The board of review also submitted sales data for seven of the aforementioned condominium units. They sold for prices ranging from \$108,000 to \$126,000 or from \$67.08 to \$93.32 per square foot of living area including land. The transactions occurred from May 2003 to August 2006. The board of review argued the market evidence shows increasing property values from the subject's area. The subject's assessment reflects an estimated market value of \$90,500 or \$63.37 per square foot of living area including land. Additionally, the board of review pointed out the subject property was purchased by the appellants in April 1998 for \$110,000 or \$77.03 per square foot of living area

including land, considerably more than its current assessed valuation. Based on this evidence, the board of review argued the subject property is uniformly assessed and requested confirmation of the assessment.

In rebuttal, the appellants argued the subject's sale price or the sale prices of the comparables should not be considered or have an impact on the subject's assessment. The appellant also contends it is improper to utilize the condominium units located within the subject's building as comparables. The appellant also argued the board of review was selective in compiling their comparables by only using properties that are assessed higher than the subject.

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 this appeal. The Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

The appellants 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 evidence, the Board finds the appellants have not overcome this burden.

The parties submitted various assessment analyses regarding 47 suggested comparable condominium units for the Board's consideration. The Board gave less weight to the assessment analyses submitted by the appellants. The Board finds the appellants' assessment analyses lacked descriptive detail such as physical characteristics of the properties for comparison to the subject. In contrast, the board of review provided a detailed analysis and supporting documentation of its comparables for comparison to the subject. Furthermore, the Property Tax Appeal Board finds the board of review's assessment analysis details many of the comparables submitted by the appellants.

With respect to the assessment analysis submitted by the board of review, the Board gave less weight to eight suggested comparable condominium units. These suggested comparables are newer in age and slightly larger in size when compared to the subject. The Property Tax Appeal Board further finds the remaining 11 condominium units to be most similar when compared to the subject in location, age, size and features. Eight of these most similar

comparables were also identified in part within the appellants' evidence and three other comparables are located within the subject's condominium building. These condominium units were built in 1965 or 1967 and range in size from 1,302 to 1,564 square feet of living area with similar features as the subject. They have improvement assessments ranging from \$26,033 to \$30,637 per unit or from \$19.44 to \$19.99 per square foot of living area. The subject unit has an improvement assessment of \$27,760 or \$19.44 per square foot of living area. The Board finds the subject's improvement assessment falls at the bottom end of the range established by the most similar assessment comparables on a proportionate basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is well supported. Therefore, no reduction is warranted.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds three comparables submitted by the board of review sold from July 2004 to August 2006 for prices ranging from \$115,000 to \$126,000 or from \$80.56 to \$93.32 per square foot of living area including land. These three comparables have improvement assessments ranging from \$26,033 to \$30,667 or from \$19.58 to \$19.99 per square foot of living area. The subject's assessment reflects an estimated market value of \$90,500 or \$63.37 per square foot of living area including land and has an improvement assessment of \$27,760 or \$19.44 per square foot of living area, less than these three comparables. In addition, the appellants purchased the subject property in April 1998 for \$110,000 or \$77.03 per square foot of living area including land. In reviewing the totality of the evidence contained in this record, the Property Tax Appeal Board finds the subject property appears to be undervalued. Therefore, no reduction in the subject's assessment is warranted.

The Property Tax Appeal Board gave less weight to four suggested comparable sales contained within the board of review's evidence due to their new age, slightly larger size, or one comparable's 2003 sale date, which is considered less representative of fair market value as of the January 1, 2005 assessment date at issue in this appeal.

Based on the foregoing analysis, the Board finds the appellants failed to prove by clear and convincing evidence the subject property was inequitably assessed. Therefore, the Property Tax Appeal 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: 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.