

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eugene L. Frizzo
DOCKET NO.: 06-00006.001-R-1
PARCEL NO.: 24-2-01-27-03-303-028

The parties of record before the Property Tax Appeal Board are Eugene L. Frizzo, the appellant, and the Madison County Board of Review.

The subject property is a part one-story and part two-story brick dwelling containing 3,066 square feet of living area that was built in 2003. Features include a full unfinished basement, central air conditioning, one fireplace, an enclosed masonry porch, and a 750 square foot attached masonry garage.

The appellant 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 claim, the appellant submitted property record cards, photographs and an assessment analysis of the subject and three comparables located in close proximity to the subject. The comparables consist of one-story frame and masonry dwellings that were built in 2001 or 2002. Photographs and property record cards show the comparables have full, partially finished walkout basements. Other features include central air conditioning, one fireplace, and brick or frame attached garages that range in size from 588 to 636 square feet. The appellant calculated that the dwellings range in size from 3,287 to 4,372 square feet of living area, which included finished basement areas that ranged in size from 1,107 to 1,700 square feet. The comparables had improvement assessments, prior to equalization, ranging from \$83,860 to \$97,430 or from \$21.81 to \$25.54 per square foot of living area. The subject property has an improvement assessment, prior to equalization, of \$105,950 or \$34.56 per square foot of living area.

The appellant argued that generally accepted appraisal techniques, supported by Marshall & Swift, provide living space below grade of comparable quality to main floor living space can be valued at approximately one-third the value of main floor living space. The appellant also argued upper level or two-story living space of comparable quality to main floor living space can be valued at approximately one-half the value of main floor

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

LAND:	\$	12,070
IMPR.:	\$	102,770
TOTAL:	\$	114,840

Subject only to the State multiplier as applicable.

living space. Since the subject dwelling is the only house in the subdivision with an upper level, the appellant made calculations that purportedly show the valuation of the subject and comparables on a per floor and a per square foot basis using the aforementioned formulas. Using the average of per square foot values for each floor of the comparables, the appellant calculated the subject should have an improvement assessment of \$92,431.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$114,840 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, an assessment analysis of the same three assessment comparables utilized by the appellant, photographs, and a "Selectability Detail Report" of 43 properties located in the subject's or a neighboring subdivision.

Again the assessment analysis submitted by the board of review contained the same three comparables as submitted by the appellant. The comparables consist of one-story frame and masonry dwellings that were built in 2001 or 2002. The comparables have full, partially finished walkout basements, central air conditioning, one fireplace, and brick or frame attached garages that range in size from 588 to 636 square feet. Property record cards depict the dwellings range in size from 2,180 to 2,672 square feet of above grade living area. The comparables have improvement assessments, after application of the Godfrey Township equalization factor of .97000, ranging from \$81,430 to \$94,500 or from \$35.74 to \$37.65 per square foot of living area. The subject property has an improvement assessment after application of the Godfrey Township equalization factor of \$102,770 or \$33.52 per square foot of living area.

The assessment analysis also indicated the subject dwelling is the only multi-level dwelling within the subject's subdivision of custom built homes. The board of review argued the subject's all brick construction is superior to the comparables' partial brick and frame construction with vinyl siding exteriors. The board of review next pointed out differences between the subject and the comparables in terms of finished basements, garage sizes, plumbing fixtures, and open or enclosed porches. After making upward and downward adjustments to the three comparables for these differences when compared to the subject, the board of review calculated the comparables had adjusted equalized improvement assessments ranging from \$84,270 to \$100,590 or from \$37.16 to \$38.65 per square foot of living area. The board of review argued the subject's equalized improvement assessment \$102,770 or \$33.52 per square foot of living area is justified.

The board of review next presented a "Selectability Detail Report" of 43 suggested properties located in the subject's or a neighboring subdivision. These properties have unadjusted pre-equalized improvement assessments ranging from \$33.00 to \$41.97

per square foot of living area. The board of review argued the subject property's improvement assessment, after the board of review reduction to \$105,950 or \$34.55 per square foot of living area, is the third lowest per square foot assessment in the entire subdivision.

The board of review's letter and a contractor's statement also revealed the subject dwelling was constructed in 2003 for \$331,789, excluding the \$35,000 lot purchase price. The board of review argued the subject's final 2006 improvement assessment of \$102,770 reflects an estimated market value of approximately \$308,310, which is almost 9% less than its 2003 construction cost. In summary, the board of review argued the appellant's appeal lacks merit and the subject property is under-assessed in comparison to other homes within its subdivision. However, the board of review merely requested the Property Tax Appeal Board to confirm the subject's assessment.

In rebuttal, the appellant argued only the first 28 properties listed on the board of review's "Selectability Detail Report" are located in the subject's subdivision while the remaining properties are located in a neighboring subdivision. The appellant argued photographs show the comparables are one-story properties from the front view, but are two-story dwellings from the rear view. The appellant reiterated the quality of finish for the comparables' lower level basements is equal to the main levels and may be superior to the subject's upper level floor. Thus, the appellant contends the lower level finished areas of the comparables should be included in the overall amount of living area. Using information from Marshall-Swift obtained from a professional real estate appraiser, the appellant contends the formulas outlined in his case-in-chief should be utilized to determine the per square foot value of the lower and main levels of the comparables and the main and upper levels of the subject.

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 appellant argued the subject property was inequitably assessed. 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 appellant failed to overcome this burden of proof.

The Board finds the appellant's claim, in essence, that the lower level finished areas of the comparables should be considered as

part of the overall amount living areas for comparison to the subject due to their high quality finish is without support. This contention was based in part on information purportedly gleaned from Marshall & Swift that was obtained from a professional real estate appraiser. The Board finds no documentation was submitted by the appellant from the Marshall & Swift Cost Service to support these contentions and valuation formula with respect to consideration and treatment of lower level finished basements or for that matter upper level or second story living area. Furthermore, the Property Tax Appeal Board finds accepted real estate valuation theory provides that only finished areas above grade are considered as part of the total amount of living area. For valuation, comparison and analyzing purposes, finished basements are considered as an amenity, and are not included in the overall amount of finished living area, even where there is a walkout basement.

The Property Tax Appeal Board finds the record contains the same three equity comparables submitted by both parties. The Board finds all the comparables are smaller than the subject, ranging in size from 2,180 to 2,672 square foot of living area, while the subject contains 3,066 square feet of living area. In addition, the comparables have finished walkout basements, a feature not enjoyed by the subject. The comparables are one-story style dwellings whereas the subject is predominately a one-story style dwelling containing 2,306 square feet of ground floor living area with an additional two-story section containing 760 square feet of living area. The comparables have varying degrees of similarity and dissimilarity when compared to the subject in exterior construction, garage sizes, and other ancillary amenities such as porches, decks and patios. The comparables have final equalized improvement assessments ranging from \$81,430 to \$94,500 or from \$35.74 to \$37.63 per square foot of living area. The subject property has a final equalized improvement assessment of \$102,770 or \$33.52 per square foot of living area, which falls below the range established by the assessment comparables contained in this record on a per square foot basis. Therefore, no reduction in the subject's improvement assessment is warranted.

The Property Tax Appeal Board further finds the board of review adjusted the assessment comparables to account for differences when compared to the subject in finished basement area, exterior construction, garage size, plumbing fixtures, and porches. In its review, the Board finds the adjustment methodology appears to be appropriate. The Board finds the appellant did not refute the adjustment method or amounts as calculated by the board of review. The adjustments resulted in adjusted improvement assessments ranging from \$84,270 to \$100,590 or from \$37.16 to \$38.65 per square foot of living area. The subject property has a final equalized improvement assessment of \$102,770 or \$33.52 per square foot of living area, which again falls below the range established by the adjusted comparables on a per square foot

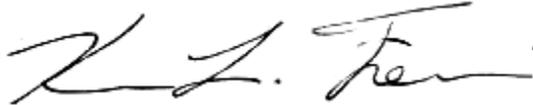
basis. The Board finds the subject's improvement assessment is justified and no reduction is warranted.

As a final point, the Board gave little to no weight to the "Selectability Detail Report" submitted by the board of review. The Board finds this report lacks detail for comparison to the subject nor was the report fully explained. This report is not a substitute for an actual side-by-side comparative analysis detailing the subject and comparables salient characteristics for a competent and measured review.

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 contained in the record disclose that properties 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. Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated the subject property was inequitably assessed by clear and convincing evidence. Therefore, 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.

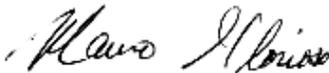
Chairman



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: April 24, 2009



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.