

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Harold and Betty Heepke
DOCKET NO.: 06-00471.001-R-1
PARCEL NO.: 14-2-15-14-13-302-010

The parties of record before the Property Tax Appeal Board are Harold and Betty Heepke, the appellants, and the Madison County Board of Review.

The subject property consists of one-story frame dwelling containing 1,629 square feet of building area that was built in 1995. Features include an unfinished basement, central air conditioning, a fireplace, and a 506 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellants submitted property record cards and an assessment analysis detailing three suggested comparables. The comparables are described as one-story frame dwellings that were built in 1996 or 1997. Features include unfinished basements, central air conditioning, one fireplace, and attached garages that contain from 480 to 660 square feet. The dwellings range in size from 1,491 to 1,598 square feet of living area and have improvement assessments ranging from \$50,760 to \$52,270 or from \$32.13 to \$34.07 per square foot of living area. The subject property has an improvement assessment of \$54,420 or \$33.41 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$62,510 was disclosed. The board of review argued the comparables submitted by the appellants support the subject'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 Board further finds the evidence in the record does not support a reduction in the subject's assessment.

(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:	\$	8,090
IMPR.:	\$	54,420
TOTAL:	\$	62,510

Subject only to the State multiplier as applicable.

The appellants 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 appellants have not overcome this burden and no reduction warranted.

The appellants in this appeal submitted an assessment analysis detailing three suggested comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$32.13 to \$34.07 per square foot of building area. The subject property has an improvement assessment of \$33.41 per square foot of living area, which falls within the range established by the assessment comparables contained in this record. Therefore, the Board finds the subject's assessment is supported and 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 varying geographic areas 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.

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: August 29, 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.