

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Christian LaFrance  
DOCKET NO.: 06-00525.001-R-2  
PARCEL NO.: 02-2-18-26-00-000-015

The parties of record before the Property Tax Appeal Board are Christian LaFrance, the appellant, and the Madison County Board of Review.

The subject property consists of a one-story frame and brick dwelling containing 2,278 square feet of living area that was built in 2001. Features include an unfinished basement, central air conditioning, a wood deck, a concrete patio, and an attached three-car garage that has 1,000 square feet. The subject property is also improved with a second 864 square foot detached garage that was built in 2006.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted an equity analysis, photographs and property record cards for three suggested comparables. Comparable 1 is located along the subject's street; comparable 2 is located in the subject's "same town"; and comparable 3 is located ¾ of a mile from the subject in the "next subdivision". The comparables are one-story frame and brick dwellings that were built from 1999 to 2002. Features include unfinished basements, central air conditioning and two-car garages that range in size from 600 to 670 square feet. In addition, comparable 3 has a fireplace. The appellant described comparables 1 and 2 as the same house as the subject. The comparables range in size from 2,112 to 2,164 square feet of living area and have improvement assessments ranging from \$50,230 to \$67,700 or from \$23.60 to \$31.28 per square foot of living area. The subject property has an improvement assessment of \$70,890 or \$31.12 per square foot of living area. Based on this evidence, the appellant 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 \$84,330 was disclosed. In support of the subject's assessment, the board of review submitted property record cards for the subject and the

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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: \$ 13,440  
IMPR.: \$ 70,890  
TOTAL: \$ 84,330

Subject only to the State multiplier as applicable.

same three assessment comparables that were submitted by the appellant. The board of review argued the subject property is superior to the comparables due to its larger three-car attached garage and its second detached garage, which the comparables do not enjoy. By adjusting the comparables for their inferior garage space, the board of review calculated the comparables have adjusted improvement assessments ranging from \$58,350 to \$81,750 or from \$27.42 to \$38.71 per square foot of living area. The board of review argued the subject's improvement assessment of \$70,890 or \$31.12 per square foot of living is fairly assessed considering its superior garage(s). Based on this evidence, the board of review requested confirmation of 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 no reduction in the subject's assessment is warranted.

The appellant 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 appellant failed to overcome this burden.

The parties submitted three common assessment comparables for the Board's consideration. These comparables are similar to the subject in age, size, style, construction and most features. However, the subject has a larger attached garage and an extra detached garage, features that are not enjoyed by the comparables. The comparables have improvement assessments ranging from \$50,230 to \$67,700 or from \$23.60 to \$31.28 per square foot of living area. The subject property has an improvement assessment of \$70,890 or \$31.12 per square foot of living area, which falls within the range established by the three comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as their smaller garage space, the Property Tax Appeal Board finds the subject's improvement assessment is equitable and no reduction is warranted.

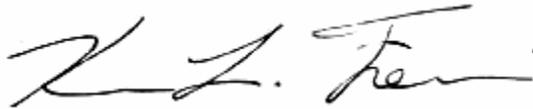
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables contained in the record disclose that properties located in similar geographic 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. As a result of this analysis, the Board finds no reduction in the subject's assessment 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.



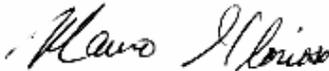
Chairman



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 19, 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.