



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michelle Rosson
DOCKET NO.: 06-00875.001-R-1
PARCEL NO.: 22-2-20-17-17-301-010

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

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: \$ 2,380
IMPR.: \$12,450
TOTAL: \$14,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a one-story frame constructed single-family dwelling containing 902 square feet of living area. The dwelling was built in 1928 and features a partial unfinished basement of 451 square feet, central air conditioning and a 576 square foot garage. The property located is in Granite City, Granite City Township, Madison County.

The appellant claims assessment inequity as the basis of the appeal. No challenge was made to the subject's equalized land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three comparable properties located within two blocks of the subject property. The comparables were described as one-story frame dwellings which were built between 1917 and 1928. The dwellings ranged in size from 864 to 957 square feet of living area and featured full or partial unfinished basements; one comparable had central air conditioning and none of the properties had a garage. The comparables had improvements assessments ranging from \$9,830 to \$10,280 or from \$10.37 to \$11.90. The subject's equalized improvement assessment

was \$12,450 or \$13.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the improvement assessment to \$11,650.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$14,830 was disclosed. In support of the subject's final equalized assessment, the board of review presented four comparable properties with detached garages like the subject property.

The comparables were described as one-story frame dwellings built between 1918 and 1922. The dwellings ranged in size from 815 to 946 square feet of living area. Two comparables had full, unfinished basements; each comparable had central air conditioning and a garage ranging in size from 280 to 576 square feet of building area. The comparables had equalized improvement assessments ranging from \$11,360 to \$13,150 or from \$13.06 to \$14.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's equalized assessed value.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is not supported.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted seven comparable properties for the Board's consideration. The Board finds each of the appellant's suggested comparable properties lacks a garage, unlike the subject property and therefore, have been given less weight in the Board's analysis. Board of review comparables #1 and #4 differ from the subject in having crawl-space foundations rather than having a partial basement like the subject and have also been given less weight. The Board finds board of review comparables #2 and #3 are most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had equalized improvement assessments of \$13.90 and \$14.72 per square foot of living area. The subject's equalized improvement assessment of \$13.80 per square foot of living area is less than these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is

equitable and a reduction in the subject's assessment is not 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 taxation 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 presented by the appellant 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark Morris

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: November 25, 2009

Allen Castrovillari

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.