

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Douglas and Cheryl Smith
DOCKET NO.: 06-00953.001-R-1
PARCEL NO.: 13-2-21-01-18-302-017

The parties of record before the Property Tax Appeal Board are Douglas and Cheryl Smith, the appellants; and the Madison County Board of Review.

The subject property is improved with a one-story dwelling of frame and masonry exterior construction containing 1,854 square feet of ground floor living area. The dwelling was constructed in 2002. Features of the home include a full basement with 900 square feet of living area, central air conditioning, a fireplace and a 575 square foot attached garage. The property is located in Maryville, Collinsville Township, Madison County.

The appellants' appeal is based on unequal treatment in the assessment process. In support of this argument the appellants submitted information on four comparable properties described as one-story frame dwellings that range in age from 3 to 5 years old for consideration. The comparables range in size from 1,404 to 1,752 square feet of ground floor living area. Each comparable has a full basement with finished area ranging from 930 to 1,300 square feet. Each comparable also has a fireplace, central air conditioning and an attached garage ranging from 528 to 714 square feet. These properties have improvement assessments ranging from \$53,650 to \$61,340 or from \$33.94 to \$38.21 per square foot of ground floor living area. The appellants also indicated the comparables had assessments ranging from \$20.21 to \$21.38 per square foot of living area including the living area in the basement. The subject has an improvement assessment of \$32.15 per square foot of ground floor living area or \$21.64 per square foot of living area including the basement living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$74,180 was disclosed. The board of review presented descriptions and

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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:	\$	14,570
IMPR.:	\$	59,610
TOTAL:	\$	74,180

Subject only to the State multiplier as applicable.

assessment information on three comparable properties consisting of one-story frame and masonry dwellings that were constructed from 2001 to 2003. Comparable number 1 was the same property as the appellants' comparable number 4. The two remaining dwellings contained 1,787 and 1,960 square feet of ground floor living area. These two comparables had full basements with 867 and 550 square feet of living area. Each comparable also had central air conditioning and an attached two-car garage. One comparable also had two fireplaces and a swimming pool. These comparables had improvement assessments of \$33.29 and \$34.60 per square foot of ground floor living area or \$22.25 and \$22.72 ("without pool") per square foot of living area including the finished basement. 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 a reduction in the subject's assessment is not warranted.

The appellants contend 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 appellants have not met this burden.

The Board finds the comparables submitted by the parties were similar to the subject in location, age, style, size and features. These comparables have improvement assessments that ranged from \$33.94 to \$38.21 per square foot of ground floor living area. The subject's improvement assessment of \$32.15 per square foot of ground floor living area is below this range. These same comparables have improvement assessments ranging from \$20.21 to \$22.72 per square foot of living area including the finished basement. The subject improvement assessment of \$21.64 per square foot of living area including the finished basement is within this range.

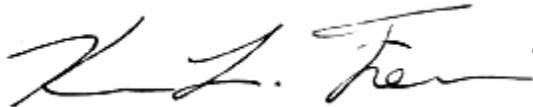
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties 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.

In conclusion, 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.

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: October 31, 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.