

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lloyd & Denise Burrus
DOCKET NO.: 06-00981.001-R-1
PARCEL NO.: 05-1-23-17-00-000-017.006

The parties of record before the Property Tax Appeal Board are Lloyd and Denise Burrus, the appellants; and the Madison County Board of Review.

The subject property consists of a one-story frame constructed single family dwelling that contains 1,456 square feet of living area. Features of the home include a full basement, central air conditioning and a two-car attached garage. The dwelling was constructed in 1995. The improvements are located on a two-acre parcel in St. Jacob Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants provided descriptions and assessment information on three comparables located within one mile of the subject property. The comparables are improved with one-story frame dwellings ranging in size from 1,372 to 1,596 square feet of living area. The dwellings were constructed from 1958 to 1988. Each dwelling had central air conditioning, two comparables had basements, and one comparable had a fireplace. Two of the comparables had attached garages and one comparable had a pole barn. Appellants' comparable number two also had a barn. The appellants reported these comparables as having either 1 or 5 acre sites. The appellants indicated these comparables had land assessments ranging from \$5,350 to \$14,837 or from \$2,711 to \$5,350 per acre. The improvement assessments were reported to range from \$25,028 to \$41,809 or from \$16.63 to \$30.47 per square foot of living area. The evidence further revealed that the appellants did not file a complaint with the board of review but filed their appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$48,820 to \$53,420. Based on this evidence the appellants requested the subject's assessment be reduced to \$46,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

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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:	\$	7,850
IMPR.:	\$	45,570
TOTAL:	\$	53,420

Subject only to the State multiplier as applicable.

\$53,420 was disclosed. The subject has a land assessment of \$7,850 or \$3,925 per acre and an improvement assessment of \$45,570 or \$31.30 per square foot of living area. The board of review asserted the appellants submitted the incorrect assessments for the comparables. The correct land assessments for the comparables ranged from \$5,600 to \$15,430 or from \$2,820 to \$5,600 per acre. The board of review indicated the comparables had improvement assessments ranging from \$26,030 to \$43,490 or from \$10.25 to \$33.18 per square foot of living area. The board of review also made an analysis comparing the subject's and the comparables' improvement assessments without garages, the pole barn and the barn to demonstrate the subject is being equitably assessed. On the basis of 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity 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 assessments 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 a reduction is not warranted.

The record in this appeal contains assessment information on three comparables submitted by the appellants in support of their inequity contention. The record disclosed; however, the assessments used by the appellants in their analysis were incorrect. Using the correct assessments as reported by the board of review the appellants' comparables had improvement assessments ranging from \$26,030 to \$43,490 or from \$10.25 to \$33.18 per square foot of living area. The subject has an improvement assessment of \$45,570 or \$31.30 per square foot of living area, which is within the range established by the comparables on a per square foot basis. The Board finds the comparable most similar to the subject was comparable number 3. This comparable was improved with a one story-frame dwelling constructed in 1988 with 1,372 square feet of living area. This property had an improvement assessment of \$43,490 or \$33.18 per square foot of living area, which supports the subject's improvement assessment of \$45,570 or \$31.30 per square foot of living area. The two remaining comparables submitted by the appellants were given less weight due to the fact the homes were from 19 to 37 years older than the subject, which justifies their lower improvement assessments. The Board finds this data indicates the subject's improvement is being equitably assessed.

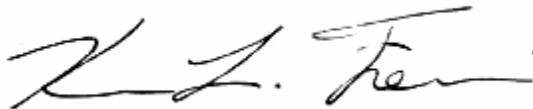
With respect to the land assessment, the appellants' comparables had land assessments ranging from \$5,600 to \$15,430 or from \$2,820 to \$5,600 per acre while the subject's land assessment equates to \$3,925 per acre, which is within the range established by the comparables on a per acre basis. The Board finds this data indicates the subject's land is being equitably assessed.

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 appellants 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.

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.