

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anthony L. & Brenda M. Steward
DOCKET NO.: 06-01154.001-R-1
PARCEL NO.: 09-2-22-04-02-203-006

The parties of record before the Property Tax Appeal Board are Anthony L. and Brenda M. Steward, the appellants; and the Madison County Board of Review.

The subject property is improved with a two-story single family dwelling with vinyl siding and brick exterior construction that contains 2,595 square feet of living area. Features of the home include central air conditioning, a fireplace, a partial basement and a three-car attached garage. The dwelling is approximately 7 years old. The property is located in Troy, Jarvis Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted photographs and assessment data on three comparables located within ¼ mile of the subject property. The appellants indicated the comparables are improved with two-story single family dwellings that ranged in size from 2,592 to 2,728 square feet of living area. These comparables had similar exterior construction as the subject and ranged in age from 7 to 8 years old. Each comparable had central air conditioning, a fireplace and an attached two or three car garage. The property record cards indicated that two of the comparables had partial basements. These comparables had total assessments that ranged from \$64,040 to \$73,550 and improvement assessments that ranged from \$51,610 to \$59,970 or from \$18.92 to \$23.14 per square foot of living area.

The appellants also indicated that the subject property was purchased in February 2000 for a price of \$190,905 while the comparables were purchased from July 1999 to August 2000 for prices ranging from \$124,250 to \$224,000. The property record cards, however, indicated that comparable number 1 sold in July

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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:

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| LAND: | \$ | 20,760 |
| IMPR.: | \$ | 60,900 |
| TOTAL: | \$ | 81,660 |

Subject only to the State multiplier as applicable.

1999 for a price of \$124,250 and sold again in May 2003 for a price of \$178,400 while comparable number three sold in August 2002 for a price of \$224,000. The evidence further revealed that the appellants did not file an assessment complaint with the board of review but filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$77,390 to \$81,660. Based on this evidence the appellants requested the subject's assessment should be reduced to \$77,390.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$81,660 was disclosed. The subject had an improvement assessment of \$60,900 or \$23.47 per square foot of living area. To demonstrate the subject was equitably assessed the board of review submitted an assessment analysis using three comparables, with comparables 1 and 2 being the same as the appellants' comparables 2 and 3. The additional comparable submitted by the board of review was improved with a two story dwelling of frame and brick construction that contained 2,340 square feet of total living area. This comparable was one year newer than the subject and had similar features as the subject property. This property had a total assessment of \$75,450 and an improvement assessment of \$59,380 or \$25.38 per square foot of living area. The property record card for this comparable disclosed the property sold in May 2001 for a price of \$185,000. The board of review also indicated the appellants' comparables 2 and 3 had living areas of 2,319 and 2,332 square feet, respectively, as compared to 2,592 square feet. Using the board of review estimates of size the appellants' comparables had improvement assessments of \$22.78 and \$25.71 per square foot of living area. The board of review also stated that if the garages were removed the comparables would have improvement assessments ranging from \$21.61 to \$24.33 per square foot of living area while the subject would have an improvement assessment of \$22.36 per square foot of living area, which is within the range of the comparables. Based on this evidence the board of review requested the subject's assessment be confirmed.

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 contains descriptions and assessment information on four comparables that provided varying degrees of similarity to the subject property. The comparables are improved with homes similar to the subject in style, age and features. After reviewing the property record cards the comparables ranged in size from 2,319 to 2,728 square feet of above grade living area. The evidence disclosed the appellants' comparable number one, the largest home, had no basement. This comparable had the lowest improvement assessment of \$51,610 or \$18.92 per square foot, which is justified based on its foundation. The three remaining comparables were most similar to the subject and had improvement assessments ranging from \$52,830 to \$59,970 or from \$22.78 to \$25.38 per square foot of living area. The subject has an improvement assessment of \$60,900 or \$23.47 per square foot of living area, which falls within the range on a per square foot basis as established by the most similar comparables. The Board finds this data demonstrates the subject is being equitably assessed.

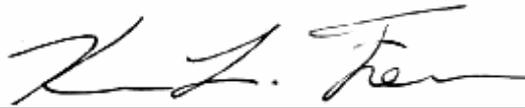
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties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

For these reasons the Board finds 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: August 14, 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

DOCKET NO.: 06-01154.001-R-1

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.