

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James McDermott  
DOCKET NO.: 06-01335.001-C-1  
PARCEL NO.: 02-1-18-32-02-201-001

The parties of record before the Property Tax Appeal Board are James McDermott, the appellant; and the Madison County Board of Review.

The subject property consists of 47,916 square foot parcel improved with a one-story frame constructed commercial retail building with 3,683 square feet of building area. The building has an effective age of 32 years old. The property is located in Highland, Saline Township, Madison County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this argument the appellant presented assessment information on three comparable properties. The appellant asserted that the land assessment on his comparable 1 increased from \$15,270 in 2004 to \$41,810 in 2005, an increase of 273.8%. He asserted that the land assessment on his comparable 2 increased from \$15,900 in 2004 to \$50,050 in 2005, an increase of 314.8%. He argued that the land assessment on his comparable 3 increased from \$32,070 in 2004 to \$67,490 in 2005, an increase of 210.4%. The appellant stated the land assessment on the subject property increased from \$8,480 in 2004 to \$59,650 in 2005, an increase of 703.4%. The appellant also noted that three other properties had land assessments that increased from 2004 to 2005 ranging from 189.1% to 306.6%. The appellant asserted that it was not fair to increase the assessment on his land by such a high percentage in comparison to the increased assessments of properties around his property. The appellant also argued the subject property has an irregular shape parcel making further development difficult; the subject is on the west by the City of Highland and has utility easements which restrict development in that area; and the subject property does not have sewer access which reduces the value of the property. Based on this evidence the appellant requested the subject's total assessment be reduced to \$85,970.

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:	\$	59,650
IMPR.:	\$	30,970
TOTAL:	\$	90,620

Subject only to the State multiplier as applicable.

\$90,620 was disclosed. The subject property has a land assessment of \$59,650 or \$1.24 per square foot of land area. The subject has an improvement assessment of \$30,970 or \$8.41 per square foot of building area.

The board of review argued the assessment of the subject property should be confirmed based on an analysis of the comparables submitted by the appellant. The three comparables were improved with one story commercial buildings of frame, brick or light metal construction that range in size from 1,687 to 6,400 square feet of building area. The property record cards indicated these buildings had effective ages ranging from 4 to 26 years old. The improvement assessments ranged from \$18,580 to \$74,890 or from \$9.23 to \$16.87 per square foot of building area. These same comparables had parcels ranging in size from 13,939 to 30,056 square feet with land assessments ranging from \$43,050 to \$69,490 or from \$1.75 to \$3.09 per square foot of land area.

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 a reduction in the assessment of the subject property is not supported by the evidence in the record.

The appellant contends unequal treatment in the assessment process 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.

With respect to the land assessment, the comparables submitted by the appellant ranged in size from 13,939 to 30,056 square feet of land area and had land assessments ranging from \$43,050 to \$69,490 or from \$1.75 to \$3.09 per square foot of land area. The subject had the largest parcel with 47,916 square feet of land area and a land assessment of \$59,650 or \$1.24 per square foot of land area. The subject property has a land assessment below the range of the comparables on a per square foot basis. The Board finds this evidence indicates the subject's land is equitably assessed.

The appellant asserted that the subject's land assessment was inequitable due to its rate of increase on a percentage basis as compared to the comparables. The appellant also argued the subject's land assessment was excessive due to its configuration, utility easements and lack of sewer. The Board gives these arguments no weight. The Board finds the appellant presented no market data to demonstrate the subject's resulting land assessment was not reflective of its market value considering these issues. The Board further finds that the mere fact that land assessments changed at varying percentages does not

demonstrate assessment inequity. Assessment inequity is demonstrated when properties are being disproportionately assessed in relation to their market value. In this appeal the appellant failed to demonstrate the subject parcel was being assessed at a substantially greater percentage of fair market value than the comparables.

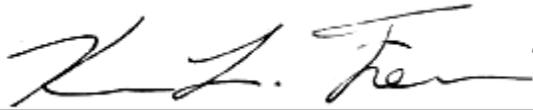
With respect to the improvements, the appellant's three comparables were improved with one-story commercial buildings of frame, brick or light metal construction and ranged in size from 1,687 to 6,400 square feet of building area. The property record cards indicated these buildings had effective ages ranging from 4 to 26 years old. The improvement assessments ranged from \$18,580 to \$74,890 or from \$9.23 to \$16.87 per square foot of building area. The subject has an improvement assessment of \$30,970 or \$8.41 per square foot of building area, which is below the range established by the appellant's comparables on a per square foot of building area basis. The Board finds this evidence does not demonstrate the subject's improvement is being inequitably assessed.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not justified.

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.



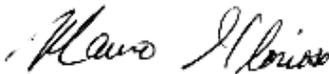
Chairman



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: June 19, 2009



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.