

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark V. Robinson  
DOCKET NO.: 06-01387.001-R-1  
PARCEL NO.: 14-2-15-34-16-401-026

The parties of record before the Property Tax Appeal Board are Mark V. Robinson, the appellant; and the Madison County Board of Review.

The subject property consists of a one-story single family dwelling of frame construction that contains 1,671 square feet of living area. Features of the home include a full basement with 420 square feet of finished area, central air conditioning, a fireplace and a three-car garage with 690 square feet. The dwelling was constructed in 1998. The improvements are located on a 10,321 square foot site in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions, copies of photographs and assessment information on four comparables. The comparables were improved with one-story dwellings of frame construction that contain 1,480 to 1,884 square feet of living area. The comparables ranged in age from 7 to 16 years old. Each comparable has a full partially finished basement, central air conditioning, a fireplace and a two-car attached garage. The comparables had parcels that ranged in size from approximately 10,807 to 36,427 square feet. Their improvement assessments ranged from \$51,570 to \$60,840 or from \$31.83 to \$40.37 per square foot of living area and land assessments that ranged from \$6,860 to \$16,460 or from \$.45 to \$1.00 per square foot. The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellant requested the subject's total assessment be reduced to \$68,950.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$75,480 was disclosed. The subject property has a land assessment of \$10,620 or \$1.03 per square foot and an improvement assessment of \$64,860 or \$38.82 per square foot of living area.

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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:	\$	10,620
IMPR.:	\$	64,860
TOTAL:	\$	75,480

Subject only to the State multiplier as applicable.

In support of its contention of the correct assessment of the subject property, the board of review submitted descriptions, sales data and assessment information on four comparables. The comparables were improved with 1-story single family dwellings of frame construction ranging in size from 1,352 to 1,694 square feet. The dwellings were constructed from 1997 to 2000. Each of the comparables had a full basement with three having finished area, one fireplace, central air conditioning and attached garages ranging in size from 440 to 747 square feet. The comparables had parcels ranging in size from 11,158 to 17,062 square feet of land area. These properties had improvement assessments that ranged from \$60,840 to \$65,870 or from \$38.88 to \$46.15 per square foot of living area. The land assessments ranged from \$11,210 to \$16,110 or from \$.81 to \$1.00 per square foot of land area. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued 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 on this basis.

The Board finds the comparables 1 and 2 submitted by the appellant and comparables 1, 2, and 3<sup>1</sup> submitted by the board of review were most similar to the subject in age and size. These comparables were improved with one-story style dwellings that ranged in size from 1,480 to 1,694 square feet of living area and were constructed from 1997 to 2000. These properties had similar features as the subject. These comparables had improvement assessments ranging from \$33.04 to \$40.37 per square foot of living area. The subject property has an improvement assessment of \$38.82 per square foot of living area, which is within the range established by the 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 improvement assessment is not warranted.

The comparables submitted by the parties had land assessments ranging from \$10,240 to \$16,460 or from \$.45 to \$1.00 per square foot of land area. The subject property has a land assessment of

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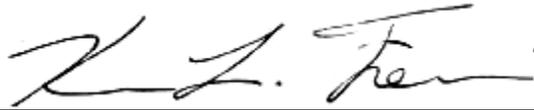
<sup>1</sup> The board of review comparable 3 is the same as the appellant's comparable 2.

\$10,620 or \$1.03 per square foot of land area, which is slightly above the range established by the comparables on a per square foot basis. Nevertheless, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

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.

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.

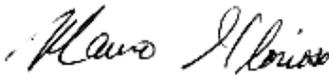
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Chairman



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Member



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Member



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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: May 27, 2009



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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.