

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Elliot & Carrie Buss
DOCKET NO.: 06-01480.001-R-1
PARCEL NO.: 02-1-18-22-00-000-002.003

The parties of record before the Property Tax Appeal Board are Elliot and Carrie Buss, the appellants, and the Madison County Board of Review.

The subject property is improved with a 3-year old, two-story dwelling with a brick and vinyl siding exterior that contains 2,540 square feet of living area. Features include a partial unfinished basement, central air conditioning, one fireplace, a two-car attached garage with 526 square feet and a detached garage with 1,520 square feet. The improvements are located on a 101,930 square foot parcel in Highland, Saline Township, Madison County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted photographs and assessment information on three comparable properties described as two-story dwellings with brick and vinyl siding exteriors that range in size from 2,373 to 2,680 square feet of living area. The dwellings range in age from 6 to 10 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached two-car garage. Comparable two also has a detached garage with 1,200 square feet. The comparables are located in Highland and have parcels that have 87,120 or 104,108 square feet. The comparables have improvement assessments that range from \$68,110 to \$74,630 or from \$26.17 to \$30.81 per square foot of living area. Their land assessments range from \$9,130 to \$11,920 or from approximately \$.09 to \$.14 per square foot of land area. The evidence further revealed the appellants filed their appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$97,060.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$102,300 was

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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:	\$	12,970
IMPR.:	\$	89,330
TOTAL:	\$	102,300

Subject only to the State multiplier as applicable.

disclosed. The subject has a land assessment of \$12,970 or approximately \$.13 per square foot of land area and an improvement assessment of \$89,330 or \$35.17 per square foot of living area. In support of the assessment, the board of review presented descriptions and assessment information on three comparable properties consisting of two-story dwellings of frame and brick trim exterior construction that range in size from 2,347 to 2,744 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one fireplace and an attached two or three-car garage. Board of review comparables 1 and 2 also had detached garages and comparables 1 and 3 had in-ground swimming pools. The dwellings were constructed from 1998 to 2001 ranging in age from 5 to 8 years old. These properties had improvement assessments ranging from \$85,640 to \$106,360 or from \$35.03 to \$39.86 per square foot of living area. The board of review indicated the subject had an improvement assessment of \$33.12 per square foot of living area excluding the detached garage. It also stated its comparables had adjusted improvement assessments after deleting the detached garages and in-ground swimming pools ranging from \$32.03 to \$35.35 per square foot of living area. The comparables also had parcels that ranged in size from 91,912 to 207,781 square feet with land assessments ranging from \$12,260 to \$20,530 or from approximately \$.10 to \$.13 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 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, size, style, exterior construction and features. The subject dwelling was slightly superior to the comparables in age being approximately 3 years old while the comparables ranged in age from 5 to 10 years old. The subject was also superior to three comparables due to its additional detached garage. Two comparables, however, were superior to the subject with in-ground swimming pools. The comparables had improvement assessments ranging from \$68,110 to \$106,360 or from \$26.17 to \$39.86 per square foot of living area. The subject's improvement assessment is \$89,330 or \$35.17 per square foot of living area, which is within the range established by the comparables in the record. 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.

With respect to the land, the comparables had land assessments ranging from approximately \$.09 to \$.14 per square foot. The subject has a land assessment of approximately \$.13 per square foot. The Board finds this data demonstrates the subject's land is being equitably assessed.

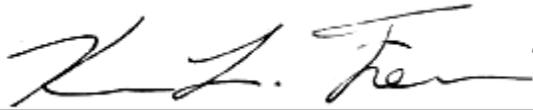
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties 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 the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified based on this 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.



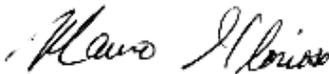
Chairman



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: 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.