

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: George and Sharon Howard
DOCKET NO.: 06-02217.001-R-1
PARCEL NO.: 22-28.0-300-019

The parties of record before the Property Tax Appeal Board are George and Sharon Howard, the appellants, and the Sangamon County Board of Review.

The subject property consists of a one-story brick and frame dwelling containing 2,389 square feet of living area that is approximately 13 years old. Features include a full unfinished basement, central air conditioning, a fireplace, and a 675 square foot garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted five suggested comparables located from across the street to ½ of a mile from the subject. The comparables consist of one-story frame or brick and frame dwellings that are from 10 to 56 years old. Two comparables do not have basements; three comparable have basements, two of which contain finished area; four comparables have a fireplace; all the comparables contain central air conditioning; and four comparables have garages that range in size from 550 to 864 square feet. The dwellings range in size from 1,254 to 3,233 square feet of living area. The comparables have improvement assessments ranging from \$16,362 to \$69,396 or from \$13.05 to \$21.76 per square of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$66,216 was disclosed. In response to the appeal, the board of review argued the subject's improvement assessment falls within the range established by the comparables submitted by the appellants on a per square foot basis. Therefore, 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

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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 Sangamon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,613
IMPR.:	\$	51,603
TOTAL:	\$	66,216

Subject only to the State multiplier as applicable.

parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property was inequitably assessed. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellants have not overcome this burden of proof and no reduction is warranted.

The record contains five suggested comparables for the Board's consideration. The comparables have improvement assessments ranging from \$16,362 to \$69,396 or from \$13.05 to \$21.76 per square of living area. The Property Tax Appeal Board finds the comparables range from 1,135 square foot smaller to 844 square foot larger in size when compared to the subject. Additionally, four comparables are considerably older in age when compared to the subject and two comparables do not have basements, inferior to the subject. The subject has an improvement assessment of \$51,603 or \$21.60 per square foot of living area, which falls within the range established by the comparables in this record. After considering adjustments to the comparables for the aforementioned differences when compared to the subject, the Property Tax Appeal Board finds the subject's assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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 24, 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.