

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sandra and Charles Durbin
DOCKET NO.: 06-02454.001-R-1
PARCEL NO.: 06-10.0-325-007

The parties of record before the Property Tax Appeal Board are Sandra and Charles Durbin, the appellants, and the St. Clair County Board of Review.

The subject property is a one-story frame dwelling containing 952 square feet of living area that was built in 1942. Features include a partial crawl space and a partial unfinished basement foundation, an unfinished attic containing 200 square feet, a wood burning stove, a 300 square foot carport, and two detached frame garages that contain 400 and 1,200 square feet, respectively.

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 this claim, the appellants submitted photographs, property record cards and an assessment analysis of five suggested comparables. The comparables consist of one-story frame dwellings that are from 40 to 80 years old. Two comparables are located in close proximity along the subject's street while three comparables are located ¼ of a mile to 2 miles from the subject. One comparable has an unfinished basement and five comparables have concrete slab or crawl space foundations. One comparable has central air conditioning, one comparable contains a fireplace, and three comparables have garages ranging in size from 252 to 600 square feet. The dwellings range in size from 995 to 1,610 square feet of living area and have improvement assessments ranging from \$12,764 to \$24,377 or from \$10.23 to \$16.81 per square foot of living area. The subject property has an equalized improvement assessment of \$24,321 or \$25.55 per square foot 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 equalized assessment of \$26,356 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, aerial photographs and an

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

LAND:	\$	2,035
IMPR.:	\$	24,321
TOTAL:	\$	26,356

Subject only to the State multiplier as applicable.

assessment analysis of four suggested comparables. The comparables are located in close proximity along the subject's street. The comparables consist of one-story frame dwellings that were built from 1922 to 1984. Comparable 1 had a one-story room addition constructed in 2001. Two comparables have crawl space foundations and two comparables have partial unfinished basements. All the comparables contain central air conditioning, one comparable has a 572 square foot garage, and two comparables have carports that contain 432 and 440 square feet, respectively. The dwellings range in size from 940 to 1,281 square feet of living area and have improvement assessments ranging from \$23,575 to \$28,949 or from \$22.15 to \$26.75 per square foot of living area. Based on the evidence submitted, 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 Property Tax Appeal Board further finds no reduction in the subject property'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.

The Property Tax Appeal Board finds the record contains nine suggested equity comparables for consideration. The comparables have varying degrees of similarity and dissimilarity when compared to the subject in terms of age, size and features. For example, none of the comparables have two garages, one of which contains 1,200 square feet of building, like the subject. The Board placed less weight on three comparables submitted by the appellants. Comparables 1, 2 and 5 are located $\frac{1}{4}$ of a mile to 2 miles from the subject and are not considered similar in location. In addition, comparable 5 is considerably larger in size when compared to the subject. The Board also gave less weight to comparable 3 submitted by the board of review due to its newer age when compared to the subject. The Board finds the remaining four assessment comparables are most similar when compared to the subject in location, age, size, design, and amenities. They have improvement assessments ranging from \$16,727 to \$28,949 or from \$16.60 to \$26.75 per square foot of living area. The subject property has an improvement assessment of \$24,321 or \$25.55 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering adjustments to the most similar comparables for differences when

compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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 contained in the record disclose that properties 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. Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated the subject property was inequitably assessed by clear and convincing evidence and no reduction in the subject's assessment 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.



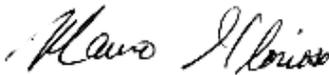
Chairman



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: March 20, 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.