



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Brett & Jennifer Mueth
DOCKET NO.: 06-02473.001-R-1
PARCEL NO.: 14-16.0-326-002

The parties of record before the Property Tax Appeal Board are Brett & Jennifer Mueth, the appellants; and the St. Clair County Board of Review.

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: \$ 19,939
IMPR.: \$ 78,625
TOTAL: \$ 98,564

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 2,499 square feet of living area that was built in 2003. Amenities include a full unfinished basement, central air conditioning and a 990 square foot attached garage. The subject dwelling is situated on a 2.93 acre lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of the inequity claim, the appellants submitted a short brief addressing the appeal, photographs, property record cards, and an equity analysis¹ of three suggested comparables located in close proximity to the subject.

¹ The appellants' equity analysis detailed assessment amounts prior to application of the 1.0904 equalization factor applied to all non-farm parcels located in Freeburg Township for assessment year 2006. The equalized assessments were supplied by the board of review. In addition, the board of review submitted documentation showing the appellants' comparable 2 had a 2006 final equalized assessment after board of review action of \$87,667 rather than the pre-equalized assessment amount of \$64,794 as detailed in the appellants' equity analysis.

The comparables consist of one-story brick or brick and frame dwellings that were built in 2000 or 2002. The comparables have full unfinished basements, one or two fireplaces, central air conditioning and comparables 2 and 3 are reported to have attached garages that contain 708 and 801 square feet, respectively. Comparable 1 was not listed as having a garage, however, its property record card and photograph clearly show this property has an attached masonry garage. Comparables 1 and 3 have swimming pools. Other ancillary features include various decks, patios and fencing. The dwellings range in size from 2,301 to 2,791 square feet of living area and have improvement assessments ranging from \$64,878 to \$79,426 or from \$23.25 to \$34.52 per square foot of living area. The subject property has an improvement assessment of \$78,625 or \$31.46 per square foot of living area.

The comparables are situated on lots that range in size from 1.06 to 3.09 acres and have land assessments ranging from \$14,175 to \$21,547 or from \$6,100 to \$13,373 per acre. The subject property has a land assessment \$19,939 or \$6,805 per acre.

The appellants argued comparable 1 has an in-ground swimming pool, fencing, wood deck, walkout basement, concrete driveway and a lake lot, features that the subject does not have. The appellants argued the subject property is assessed \$11,000 more than comparable 1. The appellants argued comparable 2 has a concrete driveway, multiple fireplaces, a deck, and a walkout basement, but is assessed \$18,741 less than the subject. The appellants argued comparable 3 is situated on a larger lake lot, but has a lower land assessment than the subject. Furthermore, comparable 3 has a swimming pool, fencing, a concrete driveway and a large outbuilding, but its assessment is less than the subject. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$98,564 was disclosed. In response to the appeal, the board of review indicated appellants' comparable 1 had a descriptive error with respect to the amount of living area and garage size, which will be addressed. In addition, the board of review pointed out appellants' comparable 2 had its assessment increased due to removal of its prorated assessment in 2006.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three suggested comparables located in close proximity to the subject. Two of the comparables were also utilized by the appellant. The comparables consist of one-story brick dwellings that were built from 2000 to 2003. Two comparables have full unfinished basements and one comparable has full, partially finished basement. The comparables have central air conditioning and garages that range in size from 708 to 801 square feet. Two

comparables have one or two fireplaces. The dwellings range in size from 2,301 to 2,566 square feet of living area and have improvement assessments ranging from \$73,492 to \$81,427 or from \$30.70 to \$34.52 per square foot of living area. The subject property has an improvement assessment of \$78,625 or \$31.46 per square foot of living area.

The comparables are situated on lots that range in size from 1.06 to 3.09 acres and have land assessments ranging from \$14,175 to \$28,350 or from \$6,100 to \$13,373 per acre. The subject property has a land assessment \$19,939 or \$6,805 per acre. 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 Board further finds no reduction in the subject's assessment is warranted.

The appellants argued unequal treatment in the assessment process. 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 assessment data, the Board finds the appellants have not overcome this burden.

With respect to the subject's land assessment, the parties submitted four suggested land comparables for the Board's consideration. The Board placed less weight on two comparables due to their smaller lot sizes when compared to the subject. The Board finds the two remaining land comparables are more similar to the subject in size and location. They contain 2.18 and 3.09 acres and have land assessments of \$18,850 and \$28,350 or \$6,100 and \$13,005 per acre. The subject property has 2.93 acres with a land assessment of \$19,939 or \$6,805 per acre, which is supported by the most similar land comparables contained in this record. After considering adjustments to the most similar land comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is supported and no reduction is warranted.

The Board recognizes the wide disparity in land assessments as outlined in the evidence and the lack of explanation by the board review as to the method used in which land assessments are calculated. However; the evidence does not demonstrate the subject's land is inequitably assessed on a proportional basis. This Board further recognizes some of the land comparables contained in this record have water frontage. However, the appellants submitted no market value evidence that would suggest

land should be assessed at different rates on the basis of water frontage.

With respect to the subject's improvement assessment, the parties submitted four suggested comparables for consideration. Two comparables were submitted by both parties. The Board finds the comparables had varying degrees of similarity when compared to the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$64,878 to \$81,427 or from \$23.25 to \$34.52 per square foot of living area. The subject property has an improvement assessment of \$78,625 or \$31.46 per square foot of living area, which falls within the range established by the comparables. After considering any necessary adjustments to the comparables for differences when compared to the subject in size, age, and features, such as walkout basements and swimming pools, the Property Tax Appeal 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. 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. 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

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 23, 2010

Allen Castrovillari

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.