



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

APPELLANT: Kenneth & Sara Kohlberg
DOCKET NO.: 06-02576.001-R-1
PARCEL NO.: 17-08.0-405-011

The parties of record before the Property Tax Appeal Board are Kenneth & Sara Kohlberg, 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: \$ 13,965
IMPR.: \$ 72,383
TOTAL: \$ 86,348

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling containing 2,182 square feet of living area that is eight years old. Amenities include a full unfinished basement, central air conditioning, two fireplaces and a 1,010 square foot attached garage.

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

¹ The appellants' equity analysis detailed assessment amounts prior to application of the 1.0584 equalization factor applied to all non-farm parcels located in Prairie Du Long Township for assessment year 2006. The equalized assessments were supplied by the board of review. In addition, the board of review claimed appellants' comparable 1 has 2,227 square feet of living area, but submitted no evidence to support this claim. The property record card for appellants' comparable 1 depicts 2,381 square feet of living area.

The comparables consist of one-story masonry or frame and masonry dwellings that are from 4 to 7 years old. The comparables have full unfinished basements, central air conditioning and garages that contain from 529 to 892 square feet. Comparables 1 and 3 have two fireplaces. Comparable 1 was listed as having a swimming pool. Other ancillary features include various decks, patios and fencing. The dwellings range in size from 1,980 to 2,381 square feet of living area and have improvement assessments ranging from \$56,134 to \$65,645 or from \$27.57 to \$29.53 per square foot of living area. The subject property has an improvement assessment of \$72,383 or \$33.17 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$86,348 was disclosed. In response to the appeal, the board of review indicated the appellants purchased the subject property in June 2005 for \$291,900 whereas the subject's assessment reflects an estimated market value of \$259,044.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis detailing six suggested comparables located in close proximity to the subject. The comparables consist of one-story brick or brick and frame dwellings that were built from 1999 to 2001. The comparables have full unfinished basements, central air conditioning and garages that range in size from 625 to 1,054 square feet. Four comparables have a fireplace. The dwellings range in size from 1,894 to 2,487 square feet of living area and have improvement assessments ranging from \$58,888 to \$85,470 or from \$30.28 to \$39.75 per square foot of living area. The subject property has an improvement assessment of \$72,383 or \$33.17 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 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.

The parties submitted 10 suggested comparables for the Board's consideration. 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 \$56,134 to \$85,470 or from \$27.57 to \$39.75 per square foot of living area. The subject property has an improvement assessment of \$72,383 or \$33.17 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, 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 R. 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.