



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

APPELLANT: Jacqueline M. Williams
DOCKET NO.: 06-02696.001-R-1
PARCEL NO.: 11-26-401-011

The parties of record before the Property Tax Appeal Board are Jacqueline M. Williams, the appellant, and the Menard 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 **Menard** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 6,667
IMPR.: \$45,765
TOTAL: \$52,432

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,441 square feet of living area. The dwelling is four years old. Features of the home include a full, finished basement, central air conditioning, a fireplace, and a two-car attached garage. The property is located in Petersburg, Menard County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment. No dispute was raised concerning the land assessment. The appellant submitted information on four comparable properties located from .08 to .5-miles from the subject property. The comparables were described as one-story frame dwellings that were either one or six years old. The comparable dwellings ranged in size from 1,454 to 1,713 square feet of living area. Features of three of the comparables include full, unfinished basements. Each comparable also has central air conditioning, a fireplace, and a garage. The comparables have improvement assessments ranging from \$39,813 to \$47,124 or from \$24.68 to \$28.96 per square foot of living area. The subject's improvement assessment is \$45,765 or \$31.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's

improvement assessment to \$41,499 or \$28.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$52,432 was disclosed. The board of review presented property record cards for the subject and eleven comparables, which included the four comparables presented by the appellant. The board of review also presented a grid analysis of all eleven comparables located within the Park Place Subdivision and not more than .2-miles from the subject property.

The comparables consist of one-story frame dwellings that range in age from 1 to 7 years old. The dwellings range in size from 1,454 to 2,222 square feet of living area. Eight comparables have full, unfinished basements. Each comparable has central air conditioning, and a garage. Based on property record card information, the board of review reports that four of the comparables have a fireplace and the board further noted that while appellant reported there was a fireplace in each of her comparable properties, the property record card maintained by the county did not reflect those purported fireplaces. The board of review also contended that appellant's comparable #3 (board of review comparable #5) received a corrected 2006 improvement assessment due to an error in garage size; after the correction, the comparable had a \$43,311 improvement assessment. However, there was no data submitted as to when this purported assessment change occurred. The board of review reported that these eleven properties had improvement assessments ranging from \$42,196 to \$55,953 or from \$25.18 to \$33.37 per square foot of living 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 appellant contends 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 appellant has not met this burden.

A total of eleven suggested comparables were presented by the parties for the Board's consideration. Differences in foundation (i.e., lack of a basement), age and/or size resulted in a finding by the Property Tax Appeal Board that six of the comparables were most similar to the subject in location, size, style, exterior construction, features and/or age; those comparables were appellant's comparables #1, #3 and #4 which were also presented by the board of review as its #2, #5 and #7 along with board of

review comparables #6, #9 and #10. Due to their similarities to the subject, these six comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$25.33 to \$33.37 per square foot of living area. The subject's improvement assessment of \$31.76 per square foot of living area is within the range established by the most similar comparables. 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 assessment is not 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: November 25, 2009

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.