PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Elizabeth H. Morin, Trustee
DOCKET NO.: 06-02840.001-R-1
PARCEL NO.: 01-01-01-140-002

The parties of record before the Property Tax Appeal Board are Elizabeth H. Morin, Trustee, the appellant, and the Alexander County Board of Review.

The subject property consists of a two-story frame dwelling containing 1,508 square feet of ground floor living area or 3,016 square feet of above grade living area. The dwelling is approximately 103 years old with an effective age of 1952. Features include an unfinished basement, central air conditioning, two fireplaces, and a 399 square foot detached garage. The subject property was placed on the National Register of Historic Places on January 26, 1979.

The appellant 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 addition, the appellant argued the subject dwelling should receive a preferential assessment due to its status on the National Register of Historic Places.

In support of the inequity claim, the appellant submitted property record cards, photographs and an assessment analysis of four suggested comparables located in close proximity to the subject. The comparables consist of three, two-story and a one-story dwelling of fame or masonry construction that were built from 1891 to 1957. Property record card indicate comparables 2 and 3 have effective ages of 1922 and 1959. The comparables have unfinished basements. Three comparables have central air conditioning, three comparables have at least one fireplace, and three comparables have garages ranging in size from 284 to 640 square feet. The dwellings range in size from 1,500 to 1,827 square feet of ground floor area or from 1,584 to 3,654 square feet of above grade living area. They have improvement assessments ranging from $10,350 to $11,340 or from $2.88 to $7.18 per square foot of total above grade living area. The subject property has an improvement assessment of $27,145 or $9.00 per square foot of above grade total living area.

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

LAND:	$	755
IMPR.:	$	27,145
TOTAL:	$	27,900

Subject only to the State multiplier as applicable.

Based on its status on the National Register of Historic Places, the appellant also argued the subject property is entitled to a preferential assessment as provided by Sections 10-40 through 10-80 of the Property Tax Code. (35 ILCS 200/10-40 through 10-80). Based on this evidence, the appellant 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 $27,900 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a limited assessment analysis of six suggested comparables. Since no detailed side by side comparative analysis was prepared by the board of review, the Property Tax Appeal Board attempted to glean the descriptive and assessment information from the property record cards submitted by the board of review.

The comparables consist of a one and one-half story and five, two-story frame or masonry dwellings that were built from 1879 to 1913, with five properties having effective ages ranging from 1904 to 1983. Five comparables have unfinished basements while one comparable has a partially finished basement. The comparables have central air conditioning; five comparables contain one or two fireplaces; and five comparables have detached or integral garages ranging in size 285 to 720 square feet. The board of review indicated the subject and two comparables are in excellent condition; three comparables are in fair condition; and one comparable is in poor condition. The dwellings range in size from 1,285 to 2,221 square feet of ground floor area or from 1,848 to 4,442 square feet of above grade living area. They have improvement assessments ranging from $21,170 to $39,980 or from $7.50 to $13.51 per square foot of total above grade living area.

The board of review also asserted that the subject property is considered one of the top five homes in Cairo, Illinois. The board of review also contends the comparables used by the appellant are inferior due to their condition when compared to the subject. 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 no reduction in the subject's assessment is warranted.

The appellant 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 appellant has not overcome this burden.

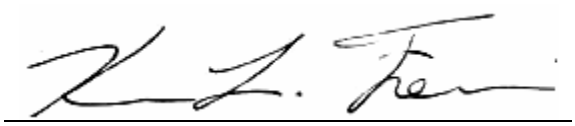
The parties submitted ten assessment comparables for the Board's consideration. The Board placed diminished weight on seven comparables due to their larger or smaller size and dissimilar design when compared to the subject. The Property Tax Appeal Board finds the three remaining comparables to be most representative of the subject in terms of location, size, design and amenities. These most similar comparables have improvement assessments ranging from $10,350 to $31,950 or from $3.45 to $9.03 per square foot of living area. The subject property has an improvement assessment of $27,145 or $9.00 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. Therefore, the Property Tax Appeal Board finds the subject's improvement assessment is supported.

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 appellant 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

The appellant also argued the subject property is entitled to a preferential assessment as provided by Sections 10-40 through 10-80 of the Property Tax Code (35 ILCS 200/10-40 through 10-80) due to its inclusion on the National Register of Historic Places on January 26, 1979. The Property Tax Appeal Board gave this argument no weight. In reviewing the controlling statutes, the Board finds the provisions provide for a preferential assessment for 12 years after the property is individually listed on the National Register of Historic Places, which would have expired on January 27, 1991. Therefore, the Property Tax Appeal Board finds the subject property is not entitled to a preferential assessment as provided by Sections 10-40 through 10-80 of the Property Tax Code (35 ILCS 200/10-40 through 10-80).

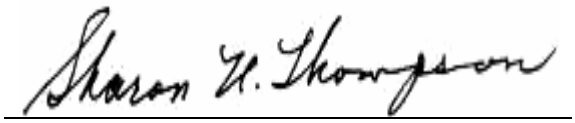
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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: October 10, 2008

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.