

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sylvan Landau
DOCKET NO.: 06-02867.001-R-1
PARCEL NO.: 14-2-15-24-14-301-016

The parties of record before the Property Tax Appeal Board are Sylvan Landau, the appellant, and the Madison County Board of Review.

The subject property is a two-story frame and brick dwelling containing 4,492 square feet of living area that was built in 1985. Features include a partial basement with 1,040 square feet of finished area, central air conditioning, two fireplaces, an in-ground swimming pool, and a 750 square foot integral garage.

The appellant appeared 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 appellant submitted property characteristic sheets that are maintained by a Madison County internet site, photographs and an assessment analysis of the subject and three comparables. The comparables consist of one and one-half story masonry or frame and masonry dwellings that were built in 1981 or 1983. The comparables are located in close proximity along the subject's street. Two comparables were reported to have full, partially finished basements and one comparable was reported to have an unfinished basement. Other features include central air conditioning, one to three fireplaces, and integral or basement garages that range in size from 529 to 806 square feet. One comparable also has a 392 square foot carport. The dwellings reportedly range in size from 3,234 to 5,227 square feet of living area. They have improvement assessments ranging from \$86,790 to \$106,650 or from \$18.79 to \$29.30 per square foot of living area. The subject property has an improvement assessment of \$132,160 or \$27.53 per square foot of living area, based upon the subject dwelling containing 4,800 square feet of living area.

The appellant testified the appeal was based on false, wrong or inaccurate information regarding the size of the subject and comparables. The appellant argued the subject dwelling contains 4,800 square feet of living area, not the 6,282 square feet of living area as detailed on its property characteristic sheet.

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

LAND:	\$	23,610
IMPR.:	\$	132,160
TOTAL:	\$	155,770

Subject only to the State multiplier as applicable.

The appellant argued comparable 3, which is listed as containing 3,234 square feet of living area, is actually larger than the subject. However, the appellant did not know the correct dwelling size for comparable 3, except that it is larger than the subject with an extra upper level. The appellant also argued comparable 3 is a two and one-half story dwelling that has a finished basement, which is not correctly identified on its property characteristic sheet. The appellant testified he has been inside comparable 3. The appellant argued comparable 3 is larger, is situated on a better lot, and was more expensive to build than the subject, but is assessed for considerably less than the subject. The appellant also argued the subject property is located near a busy road, a middle school and YMCA, which creates a noisy environment making the subject less valuable than the comparables. The appellant argued the comparables are located in quiet areas of the subdivision. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$106,650 from \$132,610.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$155,770 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of the same three comparables submitted by the appellant. However, the descriptive data for the subject and comparables differed from the information submitted by the appellant. The board of review's representative testified the descriptive data for the subject and comparables was gleaned from official property record cards that are maintained by the Chief County Assessment Officer. The board of review calculated the subject dwelling contains 4,492 square feet of living area, which is less than the 4,800 square feet of living area as claimed by the appellant. The board of review's representative could not attest to the accuracy of the data detailed on the property characteristic sheets that are maintained by a Madison County internet site. The board of review's representative testified it appeared the appellant incorrectly included integral garages and finished basement areas as part of the living area for the comparables.

The board of review's analysis shows the comparables consist of one and one-half story masonry or frame and masonry dwellings that were built in 1981 or 1983. The comparables are located in close proximity to the subject. Based on the appellant's testimony, the board of review agreed two comparables have full, partially finished basements and one comparable has an unfinished basement. Other features include central air conditioning, one to three fireplaces, and integral or basement garages that range in size from 529 to 806 square feet. One comparable also has a 392 square foot carport. The dwellings range in size from 3,234 to 3,813 square feet of living area. They have improvement assessments ranging from \$86,790 to \$106,650 or from \$22.76 to \$29.30 per square foot of living area. The subject property has an improvement assessment of \$132,160 or \$29.42 per square foot

of living area, based upon the subject dwelling containing 4,492 square feet of living area. The board of review acknowledged the subject has a slightly higher per square foot improvement assessment than the comparables, but argued its slightly higher improvement assessment is justified given newer age, larger size and more amenities in relation to the comparables. Based on the evidence submitted, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant 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 appellant has not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains the same three equity comparables submitted by both parties. The Board finds the comparables are similar when compared to the subject in location. However, the comparables are from 2 to 4 years older in age than the subject and are from 679 to 1,258 square feet smaller in size when compared to the subject. Additionally, the comparables are predominately one and one-half story dwellings whereas the subject is a two-story style dwelling. Finally, the Board finds the subject property has an in-ground swimming pool, a feature not enjoyed by any of the comparables. The comparables have improvement assessments ranging from \$86,790 to \$106,650 or from \$22.76 to \$29.30 per square foot of living area. The subject property has an improvement assessment of \$132,160 or \$29.42 per square foot of living area, which falls slightly above the range established by the assessment comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as age, size and amenities, the Board finds the subject's slightly higher per square foot improvement assessment is justified 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 appellant has 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.



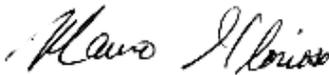
Chairman



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.