



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

APPELLANT: David and Mary Plocher
DOCKET NO.: 06-02873.001-R-1
PARCEL NO.: 04-18.0-403-030

The parties of record before the Property Tax Appeal Board are David and Mary Plocher, 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: \$ 23,266
IMPR.: \$ 48,234
TOTAL: \$ 71,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and brick dwelling containing 2,280 square feet of living area that was built in 1997. The subject dwelling is situated on a full unfinished walkout basement that has 1,104 square feet. Other amenities include central air conditioning, one fireplace, and an 816 square foot attached garage. The subject dwelling is located on a 20,909 square foot lot.

The appellants appeared 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 this claim, the appellants submitted photographs, property record cards and an equity analysis¹ detailing four suggested

¹ At the hearing, the evidence clearly disclosed the appellants utilized some incorrect descriptions and final equalized assessments amounts for the subject and comparables. A corrected grid analysis with supporting documentation for three of the four comparables utilized by the appellants was timely submitted by the board of review.

comparables located close in proximity along the subject's street. The comparables consist of a one-story and three, two-story frame and brick dwellings that were built in 1996 or 1997. Three comparables have unfinished basements and one comparable has a finished basement. Other features include central air conditioning, one fireplace and attached garages that contain from 528 to 916 square feet. The dwellings range in size from 2,014 to 2,534 square feet of living area and have improvement assessments ranging from \$36,261 to \$56,609 or from \$15.90 to \$24.81 per square foot of living area. The subject property has an improvement assessment of \$51,625 or \$22.64 per square foot of living area.

The comparables are situated on lots that range in size from 13,939 to 15,682 square feet of land area and have land assessments ranging from \$17,308 to \$19,231 or from \$1.20 to \$1.23 per square foot of land area. The subject property has a land assessment of \$24,902 or \$1.19 per square foot of land area.

The appellant, David Plocher, testified he was seeking a 20% reduction in the subject's assessment and taxes based on the assessments of the comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment, after the assessment reduction granted by the board of review and application of the O'Fallon Township equalization factor of 1.0703, of \$76,527 was disclosed. With respect to the appellants' comparable 3, the board of review indicated this comparables had an error in the assessment due to application of a prorated assessment. The 2008 assessment was corrected to reflect 100% completion.

In support of the subject's assessment, the board of review submitted property record cards, a location map and an assessment analysis of eight suggested comparables located in close proximity to the subject. The comparables consist of two-story frame or frame and brick dwellings that were built in 1996 or 1997. Seven comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning and attached garages that range in size from 528 to 720 square feet. The dwellings range in size from 1,976 to 2,340 square feet of living area and have improvement assessments ranging from \$53,971 to \$74,531 or from \$25.52 to \$33.27 per square foot of living area.

The comparables are situated on lots that range in size from 11,761 to 35,719 square feet of land area and have land assessments ranging from \$14,184 to \$21,057 or from \$.40 to \$1.23 per square foot of land area. The subject property has a land assessment of \$24,902 or \$1.19 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 Board further finds no reduction in the subject's land or improvement assessments 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 of proof.

The parties submitted descriptions and assessment data for 12 suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparable 1 submitted by the appellants due to its dissimilar design when compared to the subject. The Property Tax Appeal Board finds the remaining 11 comparables are generally similar to the subject in age, design, size, features and location. These 11 comparables have improvement assessments ranging from \$36,261 to \$74,531 or from \$15.90 to \$33.27 per square foot of living area. Two of the comparables' assessments (appellants #3 and board of review #7) appear be anomalies because their assessments are inconsistent with the other nine most similar properties. Therefore, they received secondary weight in the Board's analysis. After removing these two comparables results in the nine most similar properties having improvement assessments ranging from \$53,971 to \$62,091 or from \$22.33 to \$27.84 per square foot of living area. The subject property has an improvement assessment of \$51,625 or \$22.64 per square foot of living area, which falls at the low end the range established by the most similar comparables on a per square foot basis. In fact, the subject has the lowest overall improvement assessment of the nine most representative comparables contained in this record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is well supported and no reduction is warranted.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment data for 12 suggested comparables. The Board placed diminished weight on comparables 4, 5, 6 and 7 submitted by the board of review due to their smaller or larger lot sizes when compared to the subject. The Board finds the eight remaining comparables are most similar to the subject in size and location. They range in size from 13,068 to 17,424 square feet of land area and have land assessments ranging from \$15,624 to \$21,507 or from \$1.20 to \$1.23 per square foot of land area. The subject property contains 20,909 square feet of land area and has a land assessment of \$24,902 or \$1.19

per square foot of land area, which falls below the range established by the most similar land comparables on a per square foot. Therefore, no reduction in the subject's land assessment 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 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. 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 M. Louie

Member

Shawn R. Lerski

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: August 20, 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.