



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

APPELLANT: Delmar & Cheryl Smith  
DOCKET NO.: 07-00315.001-R-1  
PARCEL NO.: 13-13-04-201-035

The parties of record before the Property Tax Appeal Board are Delmar & Cheryl Smith, the appellants; and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,440  
**IMPR.:** \$57,640  
**TOTAL:** \$63,080

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 19 year-old, one-story brick dwelling that contains 1,728 square feet of living area. Features of the home include central air conditioning, a fireplace, a 744 square foot garage and a full finished basement. The subject is located in Canton, Putman Township, Fulton County.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. The appellants did not contest the subject's land assessment. In support of the improvement inequity argument, the appellants submitted photographs and a grid analysis of eight comparable properties located across the street to 10 miles from the subject. Six comparables were claimed to range in age from one to twenty-five years, but the ages of two comparables were not provided. The comparables consist of six, one-story frame or brick dwelling; one, two-story frame dwelling; and one, one and one-half-story frame dwelling. All the comparables were reported to have central air conditioning and seven have garages that contain from 576 to

1,076 square feet of building area, while one has a two-car garage. All the comparables were also reported to have full basements, with seven being fully finished. Five comparables have one or two fireplaces. The appellants did not submit the improvement assessments of their comparables, but did indicate the properties had total assessments ranging from \$46,360 to \$61,570. The appellants also submitted an analysis of their comparables, describing other features not included on the grid. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$52,640 or \$30.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$63,080 was disclosed. In support of the subject's assessment the board of review submitted property record cards and a grid analysis of four comparable properties, three of which are located in the subject's subdivision. The comparables consist of one-story masonry or frame and masonry dwellings that range in age from 8 to 20 years and range in size from 1,420 to 1,765 square feet of living area. Features of the comparables include central air conditioning, full basements, one of which is finished, and garages that contains from 320 to 728 square feet of building area. Three comparables have one or two fireplaces. These properties have improvement assessments ranging from \$46,750 to \$61,240 or from \$32.92 to \$34.87 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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 met this burden.

The Board finds the parties submitted a total of 12 comparables in support of their respective arguments. The Board gave less weight to the appellants' comparables because the appellants failed to submit improvement assessment data for their eight comparables, but rather, submitted only total assessments for these properties. As a result, the Board had no way to determine whether the appellants' comparables indicated a reduction in the subject's improvement assessment was justified. Conversely, the board of review submitted land, improvement and total assessment

data on its four comparables. The Board gave less weight to two of the board of review's comparables because they were significantly smaller in living area when compared to the subject. The Board finds the board of review's comparables 2 and 4 were similar to the subject in terms of design, exterior construction, size, age and most features, but they lacked finished basements enjoyed by the subject. Nevertheless, these two most representative comparables had improvement assessments of \$34.87 and \$34.69, respectively, which support the subject's improvement assessment of \$32.92 per square foot of living area. Therefore, the Board finds the evidence in this record supports the subject's assessment.

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.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds the subject's assessment as determined 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. 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: October 22, 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.