



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

APPELLANT: Ronald & Carol Candido
DOCKET NO.: 07-00642.001-R-1
PARCEL NO.: 18-29-107-011-0040

The parties of record before the Property Tax Appeal Board are Ronald & Carol Candido, the appellants; and the Vermilion 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 Vermilion County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$19,112
IMPR.: \$13,899
TOTAL: \$33,011**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 30,600 square foot parcel improved with a 60 year-old, one-story cottage. The subject is located in Danville, Newell Township, Vermilion County.

The appellants appeared before the Property Tax Appeal Board claiming inequity regarding the subject's land assessment as the basis of the appeal. The appellants did not contest the subject's improvement assessment. In support of the land inequity argument, the appellants submitted information on four comparables, three of which are located in the subject's North Shore Terrace subdivision. One comparable was located in a neighboring subdivision. The comparable lots range in size from 8,520 to 35,300 square feet and have land assessments ranging from \$9,968 to \$19,112 or from \$0.37 to \$0.68 per square foot of land area. The appellants contend that land assessments in the subject's subdivision are not uniform, as indicated by their first three comparables, which are similar to the subject in

size, but only one of which has an assessment of \$19,112 like the subject. The appellants also argued their assessment has increased 98% over the last 13 years. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$12,741 or \$0.43 per square foot of land area, based on 29,700 square feet, which the appellants asserted is the correct lot size for the subject based on its original survey. The survey was not submitted into this record.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$33,011 was disclosed. In support of the subject's assessment, the board of review submitted the subject's property record card, along with property record cards and a letter discussing four comparable properties located adjacent to, or very near the subject. The comparables were described as ranging in size from 15,000 to 58,000 square feet and had land assessments ranging from \$12,741 to \$35,096 or from \$0.49 to \$0.85 per square foot. The subject's property record card indicated the subject lot contains 30,600 square feet. The board of review also submitted a plat drawing of the subject's subdivision that depicts the subject and the board of review's comparables on either side of it.

In written rebuttal, the appellants argued lots in other subdivisions are under-assessed and submitted information on 15 additional comparables.

After hearing the testimony 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 appellants argued unequal treatment in the assessment process as the basis of the appeal. 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.

The Board finds the appellants submitted four comparables with their petition and the board of review also submitted four comparables. The appellants attempted to submit information on 15 additional comparables as part of their rebuttal to the board of review's evidence. The Board finds that Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states in part:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in the guise of rebuttal evidence. 86 Ill. Adm. Code 1910.66(c).

Therefore, the Board finds the appellants' additional comparables are inadmissible and will not be considered.

The Board finds the appellants claimed the subject lot contains 29,700 square feet of land area and referred to an original survey of the subject lot, but failed to submit the survey into the record. The board of review submitted the subject's property record card which indicated the subject contains 30,600 square feet. Therefore, based on the evidence in this record, the subject contains 30,600 square feet of land area.

The Board gave less weight to the appellant's comparable 4 because it was much smaller than the subject and was located in a different subdivision. The Board likewise gave less weight to the board of review's comparables 1, 2 and 3 because they also differed significantly in size when compared to the subject. The Board finds the appellants' comparable 3 and the board of review's comparable 4 were similar to the subject in lot size and location and had land assessments of \$19,112 like the subject. These most representative properties have land assessments ranging from \$0.68 and \$0.66 per square foot of land area, respectively. The subject's land assessment, based on 30,600 square feet, is \$0.62 per square foot and is below these two most similar comparables.

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 Property Tax Appeal Board finds the appellants have failed to prove inequity by clear and convincing evidence and 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.

Chairman

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

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: April 23, 2010

[Handwritten Signature]

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.