



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

APPELLANT: Joseph & Georgianna Cline  
DOCKET NO.: 07-03092.001-R-1  
PARCEL NO.: 02-1-18-34-00-000-011.002

The parties of record before the Property Tax Appeal Board are Joseph & Georgianna Cline, the appellants; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$17,670  
**IMPR.:** \$77,220  
**TOTAL:** \$94,890

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one and part two-story brick and frame dwelling containing 2,371 square feet of living area that was built in 1988. Features include a full unfinished basement, central air conditioning, a fireplace, a 700 square foot attached garage and a 624 square foot detached garage. Additionally, the subject property has a 648 square foot swimming pool and two decks. The subject dwelling is situated on a 2.36 acre lake lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted a letter addressing the appeal, photographs, property record cards and a limited assessment analysis of seven suggested comparables.

The letter explains Section V of the appeal petition was not completed because of "discrepancies". The appellant argued the subject's swimming pool is assessed higher than four of the comparables that have larger swimming pools. The appellants argued five comparables each have a deck that is not assessed

whereas the subject is assessed for two decks. The appellants argued the subject lot is not the largest, but has the highest assessment. Finally, the appellants argued the subject's assessed valuation increased by \$30,540 from 2005 to 2007 in comparison to three properties' assessments that had not changed over \$1,000 since 2005.

The assessment analysis submitted by the appellants disclosed the subject's and comparables' ages, land and improvement assessments, dwelling sizes, the depreciated replacement cost new for their homes as gleaned from property record cards. In addition, the analysis disclosed the estimated market value for swimming pools, decks and extra garages in comparison to the subject. The analysis shows the comparables have 10 to 13 plumbing fixtures, six comparables have walkout basements, and six comparables have one or two fireplaces. The analysis did not disclose the comparables' design or exterior construction. The suggested comparables, excluding ancillary features of extra garages, pools and decks using C.A.M.A. sheets, (Computer Assisted Mass Appraisal or Property Record Cards) have depreciated replacement costs new ranging from \$229,300 to \$311,320 or from \$68.57 to \$93.55 per square foot of living area. The subject has a depreciated replacement cost new of \$233,900 or \$98.65 square foot of living area excluding its ancillary features of an extra garage, pool and two decks.

The dwellings are situated on lots ranging in size from 2 to 2.65 acres of land area and have land assessments ranging from \$11,330 to \$16,960 or from \$5,190 to \$8,000 per acre of land area. Three comparables are lakefront/lake view lots like the subject. The subject property has a land assessment of \$17,670 or \$7,487 per acre of land area.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$94,890 was disclosed. In response to the appeal, the board of review submitted property record cards and a detailed assessment analysis of same seven comparables utilized by the appellants.

The comparables are located in close proximity to the subject. They consist of three, part two and part one-story dwellings; two, two-story dwellings; a part one and one-half and a part one-story dwelling; and a one-story dwelling. The dwellings are of frame or frame and masonry exterior construction and were built from 1987 to 1993. Six comparables have full basements and one comparable has a partial basement. Two basements are unfinished and five have finished areas ranging in size from 400 to 1,392 square feet. Other features include central air conditioning, one or two fireplaces and attached garages that contain from 576 to 840 square feet. Comparables 1 and 5 have additional detached garages that contain 480 and 576 square feet, respectively. The dwellings range in size from 2,165 to 3,500 square feet of living

area and have improvement assessments ranging from \$71,100 to \$120,420 or from \$29.43 to \$37.73 per square foot of living area. The subject property has an improvement assessment of \$77,220 or \$32.57 per square foot of living area.

The board of review also presented data sheets disclosing the assessment methodology used to calculate land values. Lakefront/lake view lots are assessed at \$33,750 for the first or base acre with additional acreage assessed at \$8,100 per acre. Off lake lots are assessed at \$22,950 for the first or base acre with additional acreage assessed at 10,800 per acre. Comparables 1, 2 and 6 are lakefront/lake view lots like the subject. They range in size from 2.06 to 2.18 acres of land area and have land assessments ranging from \$16,480 to \$16,960 or from \$7,780 to \$8,000 per acre of land area. Three comparables are off lake lots. They range in size from 2 to 2.65 acres of land area and have land assessments ranging from \$11,330 to \$14,140 or from \$5,190 to \$5,665 per acre of land area. The subject property has a land assessment of \$17,670 or \$7,487 per acre of land area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 land and improvement assessments is warranted.

The appellants 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 appellants have not overcome this burden of proof.

The Property Tax Appeal Board finds this record contains improvement assessment information for seven suggested comparables. The Board gave less weight to comparables 3 and 4 due to their considerably larger size when compared to the subject. In addition, comparable 6 received less weight due to its dissimilar design and smaller size when compared to the subject. The Board finds comparables 1, 2, 5 and 7 are most similar to the subject in location, design, age, size and features. They consist of a two-story and three, part one and part two-story dwellings of frame or frame and masonry exterior construction that were built from 1987 to 1993. Comparables 2 and 7 have full or partially finished walkout basements; comparable 1 has a partial unfinished walkout basement; and comparable 5 has a full unfinished basement. Comparables 1 and 2 have swimming pools and comparables 1 and 5 have additional

detached garages, similar to the subject. Other features are similar to the subject in most respects. The dwellings range in size from 2,416 to 2,784 square feet of living area and have improvement assessments ranging from \$71,100 to \$96,980 or from \$29.43 to \$36.16 per square foot of living area. The subject property has an improvement assessment of \$77,220 or \$32.57 per square foot of living area, which falls at the lower end of the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the record contains land assessment information for seven suggested comparables. The board gave less weight to comparables 3, 4, 5 and 7. These properties are off lake lots, dissimilar to the subject. The Board finds comparables 1, 2 and 6 are most similar to the subject in size and location. These lakefront/lake view lots contain from 2.06 to 2.18 acres and have land assessments ranging from \$16,480 to \$16,960 or from \$7,780 to \$8,000 per acre of land area. The subject property, which is lakefront/lake view lot that is slightly larger at 2.36 acres, has a land assessment of \$17,670 or \$7,487 per acre. The Board finds the subject property's land assessment falls below the range established by the similar land comparables on a per acre basis. Furthermore, the Board finds the board of review provided credible documentation showing lakefront/lake lots located within the subject's same geographic area are valued using a uniform assessment methodology. Based on this analysis, 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 geographic 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.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: July 23, 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.