



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

APPELLANT: Harold Kopplin
DOCKET NO.: 07-03147.001-R-1
PARCEL NO.: 21-01.0-253-005

The parties of record before the Property Tax Appeal Board are Harold Kopplin, the appellant; and the Sangamon 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 Sangamon County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$14,747
IMPR.: \$59,895
TOTAL: \$74,642**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 2,316 square feet of living area that was built in 1987. Features include a full, 2,316 square foot unfinished basement, central air conditioning, a fireplace, a wood deck and a 600 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted photographs, property record cards and an equity analysis detailing four suggested comparables located close in proximity to the subject. The comparables consist of one-story brick or brick and frame dwellings that were built from 1987 to 1989. The dwellings have partial basements that range in size from 1,152 to 2,132 square feet. Three of the basements are unfinished and one basement has 265 square feet of finished area. Other features include central air conditioning, one or two fireplaces, decks, porches, patios and attached

garages that contain from 484 to 625 square feet. The dwellings range in size from 2,131 to 2,506 square feet of living area and have equalized improvement assessments ranging from \$52,854 to \$56,605 or from \$22.53 to \$25.33 per square foot of living area. The subject property has an equalized improvement assessment of \$59,895 or \$25.86 per square foot of living area. Based on the evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$74,642 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, photographs, property record cards and an assessment analysis of nine suggested comparables located in close proximity to the subject. Four of the comparables were also utilized by the appellant. The board of review also submitted sales information for six comparable sales to support the subject's estimated market value as reflected by its assessment.

The five additional assessment comparables consist of one-story brick, frame, or brick and frame dwellings that were built from 1989 to 1991. The comparables have full or partial unfinished basements that range in size from 1,125 to 2,175 square feet. Other features include central air conditioning, one or two fireplaces, decks, porches, patios and attached garages that contain from 440 to 735 square feet. The dwellings range in size from 2,126 to 2,425 square feet of living area and have improvement assessments ranging from \$53,130 to \$62,256 or from \$24.99 to \$26.34 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 Board further finds no reduction in the subject's improvement assessment is warranted.

The appellant 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 appellant has not overcome this burden of proof.

The parties submitted descriptions and assessment data for nine suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board finds the both parties' assessment

comparables were generally similar when compared to the subject in age, style, size, and location, with varying degrees of similarity regarding features such as the amount of basement area. They have improvement assessments ranging from \$52,854 to \$62,256 or from \$22.53 to \$26.34 per square foot of living area. The subject property has an improvement assessment of \$59,895 or \$25.86 per square foot of living area, which falls within the range established by the similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. As a result, the Board finds that the appellant has 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 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: February 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.