



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

APPELLANT: Greg Szidik
DOCKET NO.: 07-03261.001-C-1
PARCEL NO.: 07-18-307-001

The parties of record before the Property Tax Appeal Board are Greg Szidik, the appellant, and the Williamson 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 Williamson County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,140
IMPR.: \$21,140
TOTAL: \$36,280

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 14,520 square feet of land is improved with a 60 year old, two-story brick apartment building. The building contains approximately 6,000 square feet of living area and is located in Marion, Williamson County.

The appellant contends the assessment of the subject property is inequitable.¹ In support of this argument, the appellant submitted descriptions and assessment information on three comparables. The data provided by the appellant indicates the comparables consist of parcels ranging in size from 4,356 to 14,520 square feet of land area. Each has been improved with a frame exterior constructed apartment building ranging in age from 24 to 34 years old. The comparables have from two to four

¹ The appellant also indicated the appeal was based on comparable sales, but the sales data is from 1990 to 2000, which is at least seven years earlier than the assessment date at issue of January 1, 2007. The Property Tax Appeal Board finds that the sales data is too distant in time to be indicative of the subject's market value as of the assessment date.

apartments and range in size from 2,500 to 3,000 square feet of living area.

The comparables have land assessments ranging from \$5,560 to \$6,300 or from \$0.43 to \$1.28 per square foot of land area. The subject has a land assessment of \$15,140 or \$1.04 per square foot of land area. These same three comparables have improvement assessments ranging from \$42,680 to \$62,460 or from \$17.07 to \$20.82 per square foot of building area. The subject has an improvement assessment of \$21,140 or \$3.52 per square foot of building area.

In Section VI of the Commercial Appeal form, appellant wrote in "Fire damaged 4/6/08 possible totaled." In further support of the appellant's request that the subject's improvement assessment be reduced to zero, the appellant included a letter dated April 8, 2008 from R.L. Holmes & Associates d/b/a Holmes Construction in Marion, Illinois. The unsigned letter indicates it is in response to appellant's request for an opinion "regarding your building damage due to the fire in the bottom floor." The letter concludes, given the age of the building and other unknowns involved in repair, that the best course of action would be to demolish the building and build a new code compliant apartment building.

As part of the appeal, the appellant also submitted a copy of the decision issued by the board of review establishing a total assessment of \$36,280. Based on this evidence, the appellant requested reductions in the subject's land assessment to \$12,000 or \$0.83 per square foot of land area and a reduction in the improvement assessment to \$0. In summary, the appellant requested a total assessment reduction to \$12,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record does not support a reduction in the subject's assessment.

As to the issue of fire damage, the best evidence of the date of fire damage is found in Section VI of the Commercial Appeal form wherein appellant reported "Fire damaged 4/6/08 possible totaled." Since this appeal concerns the value of the property as of January 1, 2007, based on the appellant's own evidence that the fire occurred in April 2008, the Property Tax Appeal Board finds that the appellant is not entitled to a diminution in the improvement value of the building as of January 1, 2007 due to a fire which occurred after the assessment year at issue.

The appellant also contends assessment inequity as a basis of the appeal. Taxpayers who object to an assessment on the basis of

lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The appellant in this appeal submitted assessment information on three assessment comparables to demonstrate the subject was inequitably assessed. These comparables had land assessments ranged from \$0.43 to \$1.28 per square foot of land area. The subject has a land assessment of \$1.04 per square foot of land area which is within the range of the comparable parcels presented. Similarly, these three comparables had improvement assessments that ranged from \$17.07 to \$20.82 per square foot of living area. The subject has an improvement assessment of \$3.52 per square foot of living area which is well below the range established by the comparables. While the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board, the appellant must still meet the burden to demonstrate with clear and convincing evidence that the subject property is not uniformly assessed. Based on this record, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted as to either the land or improvement assessments.

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

Shawn P. 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: December 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.