



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

APPELLANT: Greg Szidik
DOCKET NO.: 07-03262.001-R-1
PARCEL NO.: 10-19-200-004

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:

FARMLAND:	\$	150
HOMESITE:	\$	6,850
RESIDENCE:	\$	38,580
FARM BLDGS:	\$	0
TOTAL:	\$	45,580

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property of 15-acres includes some portion of the property that is farmed within the definition of the Illinois Property Tax Code.¹ None of the data submitted by the appellant sets forth the size of the farmland and/or the homesite area around the subject dwelling. The property is improved with a 40-year-old, one and one-half-story dwelling of frame exterior construction. The dwelling contains 2,700 square feet of living area and features a full basement, fireplace, and attached garage of 595 square feet of building area.

The appellant submitted a grid analysis of four suggested comparable properties. The appellant submitted sales for each of the properties along with assessment data. The sales occurred between 1992 and 2005. Only comparable #4 has a 'recent' sale being within two years of the assessment date of January 1, 2007.

¹ The Final Decision of the Williamson County Board of Review reflects the following: homesite assessed at \$6,850; residence assessed at \$38,850; and farmland assessed at \$150.

The Property Tax Appeal Board finds, however, that one sale comparable is insufficient to establish market value evidence for the subject's estimated value. Therefore, the Board will not further address the purported comparable sales evidence on this record.

Based on the data submitted, the appellant contends the assessment of the subject property is inequitable. In support of this argument, the appellant submitted descriptions and assessment information on four comparables located in Carbondale and Marion, but said to be from ¼-mile to 8-miles from the subject property. The comparables consist of parcels ranging in size from 1 to 7-acres. The parcels have land assessment ranging from \$2,330 to \$6,890 or from \$984 to \$6,800 per acre. The subject has a total homesite and farmland assessment combined of \$7,000 or approximately \$466.67 per acre, well below the per-acre assessments of the four suggested comparables.

The data provided by the appellant also indicated the comparables were improved with two, one-story and two, two-story frame dwellings that range in age from 10 to 35 years old. The comparables range in size from 2,100 to 3,000 square feet of living area. Two comparables have partial basements and each has central air conditioning, and a garage. Two of the comparable also have a fireplace. These dwellings had improvement assessments ranging from \$42,030 to \$100,200 or from \$19.10 to \$46.51 per square foot of living area. The subject dwelling has an improvement assessment of \$38,580 or \$14.29 per square foot of living area.

Based on this evidence, the appellant requested the subject's land assessment be reduced to 5,700 and the improvement assessment be reduced to \$35,000 or \$12.96 per square foot of living area.

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.

The appellant contends assessment inequity as the 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 four assessment comparables to demonstrate the subject was inequitably assessed. These comparables had land assessments that ranged from \$984 to \$6,800 per acre. The subject has a land assessment of approximately \$466.67 per acre which is well below the range of the comparable parcels presented. Similarly, these four comparables had improvement assessments that ranged from \$19.10 to \$46.51 per square foot of living area. The subject has an improvement assessment of \$14.29 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.

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 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: 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.