



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

APPELLANT: Elizabeth Petcher  
DOCKET NO.: 07-03542.001-R-1  
PARCEL NO.: 03-08.0-403-024

The parties of record before the Property Tax Appeal Board are Elizabeth Petcher, the appellant; and the St. Clair 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 St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 7,136  
**IMPR.:** \$ 31,886  
**TOTAL:** \$ 39,022

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,372 square feet of living area that was built in 1994. The subject dwelling is situated on a crawl space foundation. Features include central air conditioning and a 588 square foot attached garage. The subject dwelling is located on a 27,844 square foot lot.

The appellant appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of this claim, the appellant submitted photographs, property record cards and an equity analysis detailing three suggested comparables located close in proximity to the subject. The comparables consist of a split-level style and two, one-story frame dwellings that were built from 1994 to 2001. The dwellings are situated on crawl space or concrete slab foundations. All the comparables have central air conditioning; comparables 1 and 2 have a fireplace; and all the comparables have attached garages that contain from 484 to 675 square feet. Comparable 2 also has

a swimming pool. The dwellings range in size from 1,302 to 2,025 square feet of living area and have improvement assessments ranging from \$34,527 to \$39,318 or from \$19.42 to \$27.24 per square foot of living area. The subject property has an improvement assessment of \$34,182 or \$24.91 per square foot of living area.

The comparables are situated on lots that range in size from 10,454 to 20,473 square feet of land area with land assessments ranging from \$2,000 to \$11,558 or from \$.18 to \$.56 per square foot of land area. The subject property has a land assessment of \$7,650 or \$.28 per square foot of land area.

The appellant further argued that some of the descriptive information detailed on property records are inaccurate such as the number of bathrooms or fireplaces. Based on the evidence, the appellant 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 equalized assessment of \$41,832 was disclosed. In support of the subject's assessment, the board of review submitted an aerial photograph and an assessment analysis of three suggested comparables located in close proximity along the subject's street. The comparables consist of one-story frame dwellings that were built in 1994 or 1995. Comparables 1 and 2 have crawl space foundations like the subject and comparable 3 has a full unfinished basement. Features include central air conditioning and attached garages that range in size from 360 to 550 square feet. The dwellings range in size from 1,188 to 1,584 square feet of living area and have improvement assessments ranging from \$29,258 to \$41,610 or from \$24.63 to \$27.05 per square foot of living area.

The comparables are situated on lots that range in size from 21,744 to 24,142 square feet of land area with land assessments ranging from \$6,937 to \$8,667 or from \$.30 to \$.40 per square foot of land area. The subject property has a land assessment of \$7,650 or \$.28 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

After hearing the testimony 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 or improvement assessments 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 six suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparable 1 submitted by the appellant due to its dissimilar design and larger size when compared to the subject. The Board also gave less weight to comparable 3 submitted by the board of review. This comparable has a full basement, unlike the subject's crawl space foundation.

The Property Tax Appeal Board finds the remaining four comparables are most representative of the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$29,258 to \$35,465 or from \$24.63 to \$27.24 per square foot of living area. The subject property has an improvement assessment of \$34,182 or \$24.91 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.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment data on six suggested comparables. The Board gave diminished weight on comparables 1 and 3 submitted by the appellant due to their smaller lot sizes when compared to the subject. The Board finds the four remaining comparables are most similar to the subject in size and location. They range in size from 20,473 to 24,142 square feet of land area and have land assessments ranging from \$6,937 to \$11,558 or from \$.30 to \$.56 per square foot of land area. The subject property contains 27,844 square feet of land area and has a land assessment of \$7,650 or \$.28 per square foot of land area, which falls below the range established by the most similar land comparables contained in this record on a per square foot basis. Therefore, no reduction in the subject's land assessment is warranted.

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: December 23, 2009

*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.