



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

APPELLANT: Richard & Kerri Laughlin
DOCKET NO.: 07-03823.001-R-1
PARCEL NO.: 19-2-08-22-15-401-035

The parties of record before the Property Tax Appeal Board are Richard & Kerri Laughlin, 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: \$ 3,420
IMPR: \$ 36,610
TOTAL: \$ 40,030

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 1,272 square feet of living area that is 44 years old. Features include a full partial finished basement, central air conditioning, one fireplace, and a one car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The evidence revealed that the appellants did not file a complaint with the board of review but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. In support of the inequity claim, the appellants submitted an equity analysis of four suggested comparables located in close proximity to the subject. The comparables consist of a two-story and three, one-story brick dwellings that are 44 to 73 years old. One comparable has a full partial finished basement and three comparables have unfinished basements. All the comparables have central air conditioning and one-car attached garages. Two comparables have a fireplace. The dwellings range in size from 1,040 to 1,666 square feet of living area. The dwellings are situated on lots that range in size from

7,500 to 9,270 square feet of land area. The comparables are reported to have total assessments ranging from \$34,010 to \$35,750. The appellants did not provide the allocation of the land and improvement assessments for the subject or comparables. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments by removing the township equalization factor.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$40,030 was disclosed. In support of the subject's assessment, the board of review submitted the same four comparable properties submitted by the appellants. However, the board of review provided the allocation of the land and improvement assessments for the subject and comparables after application of the 1.0659 township equalization factor. The comparables have equalized improvement assessments ranging from \$32,130 to \$34,680 or from \$19.29 to \$33.35 per square foot of living area. The subject property has an equalized improvement assessment of \$36,610 or \$28.78 per square foot of living area.

The comparables have equalized land assessments ranging from \$2,930 to \$5,080 or from \$.39 to \$.54 per square foot of land area. The subject property has an equalized land assessment of \$3,420 or \$.46 per square foot of land 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 assessment is warranted.

The appellants 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 appellants have not overcome this burden of proof.

The parties submitted descriptions and assessment information on four suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to one comparable due to its dissimilar design, age and size when compared to the subject. The Property Tax Appeal Board finds the three remaining comparables are most similar to the subject in location, age, design, size, and features. They have equalized improvement assessments ranging from \$33,020 to \$34,680 or from \$26.16 to \$33.35 per square foot of living area. The subject property has an improvement assessment of \$36,610 or \$28.78 per square foot of living area, which is supported by the most

similar comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the record contains land assessment data on four comparables that were generally similar to the subject in location and size. The comparables have equalized land assessments ranging from \$2,930 to \$5,080 or from \$.39 to \$.54 per square foot of land area. The subject property has an equalized land assessment of \$3,420 or \$.46 per square foot of land area, which falls within the range established by the land comparables contained in this record. 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. 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 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.

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 3, 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.