



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

APPELLANT: Stephen J. Lengyel Jr.
DOCKET NO.: 07-03841.001-R-1
PARCEL NO.: 14-2-15-33-14-301-011

The parties of record before the Property Tax Appeal Board are Stephen J. Lengyel Jr., the appellant; 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: \$11,100
IMPR.: \$57,590
TOTAL: \$68,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick exterior construction with 1,800 square feet of living area. The dwelling was constructed in 1983. Features of the home included a partial finished basement with 628 square feet of living area, central air conditioning, a fireplace and a two-car garage with 440 square feet. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends both overvaluation and assessment inequity. In support of these arguments the appellant provided descriptions, assessment information and photographs on four comparable properties. The comparables were improved with one-story dwellings of brick construction that ranged in size from 1,643 to 2,399 square feet of above grade living area. The

dwellings were built from 1972 to 1980. Each of the comparables had a basement with two being partially finished with living area. Each comparable also had central air conditioning, one fireplace and an attached garage that ranged in size from 529 to 575 square feet. These properties sold from March 2006 to August 2007 for prices ranging from \$189,900 to \$202,000 or from \$82.95 to \$118.26 per square foot of above grade living area.

These same comparables were used by the appellant to support his assessment inequity argument. In performing this analysis the appellant used the market value of the subject and the comparables as reflected on their respective property record cards. Using this data the appellant indicated the comparables had total values ranging from \$168,210 to \$189,610 or from \$65.45 to \$102.49 per square foot of living area. He also indicated the subject had a total value of \$181,450 or \$100.81 per square foot of living area.

The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of an equalization factor increasing the assessment from \$64,530 to \$68,690. Based on this evidence the appellant requested the subject's assessment be reduced to \$64,530.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$68,690 was disclosed. The subject's total equalized assessment reflects a market value of \$206,070 or \$114.48 per square foot of above grade living area. The subject has an equalized land assessment of \$11,100 and an equalized improvement assessment of \$57,590 or \$31.99 per square foot of above grade living area.

To demonstrate the subject was correctly assessed the board of review prepared an analysis utilizing the comparables submitted by the appellant. The board of review made adjustments to the comparables to reflect their above grade living areas. The board of review indicated the comparables sold for prices ranging from \$82.95 to \$118.26 per square foot of living area. The subject's total assessment reflects a market value of \$114.48 per square foot of living area.

In the equity analysis, the board of review used the assessments for the subject and the comparables both prior to and subsequent to equalization. The comparables had equalized land assessments ranging from \$7,710 to \$13,190 and equalized improvement

assessments ranging from \$57,430 to \$61,550 or from \$24.94 to \$35.09 per square foot of living area.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued in part overvaluation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the market data in the record demonstrates the subject's assessment is reflective of its market value.

The record contains four comparables that were generally similar to the subject property. These properties sold from March 2006 to August 2007 for prices ranging from \$189,900 to \$202,000 or from \$82.95 to \$118.26 per square foot of above grade living area. The subject's total equalized assessment of \$68,690 reflects a market value of \$206,070 or \$114.48 per square foot of above grade living area, which is within the range of the comparables on a per square foot basis. The two comparables that had partial finished basements similar to the subject had unit prices of \$115.03 and \$118.26 per square foot of above grade living area. The Board finds these sales demonstrate the subject's assessment is reflective of the property's market value.

The appellant also contends assessment inequity. 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 on this basis.

The comparables submitted by the appellant had equalized improvement assessments ranging from \$57,430 to \$61,550 or from

\$24.94 to \$35.09 per square foot of living area. The subject has an equalized improvement assessment of \$57,590 or \$31.99 per square foot of above grade living area, which is within the range established by the comparables. These comparables had equalized land assessments ranging from \$7,710 to \$13,190. The subject has an equalized land assessment of \$11,100, which is within the range of the comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's assessment is equitable and a reduction is not warranted based on a lack of uniformity.

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 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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.