



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

APPELLANT: Gary Vitale
DOCKET NO.: 07-04611.001-R-1
PARCEL NO.: 13-25.0-176-007

The parties of record before the Property Tax Appeal Board are Gary Vitale, the appellant, and the Sangamon 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 **Sangamon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$20,102
IMPR.: \$64,673
TOTAL: \$84,775

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 2.16-acres or 94,090 square feet of land area is improved with a 23-year-old, two-story dwelling of frame and masonry construction containing 2,660 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and an attached two-car garage of 576 square feet of building area. The property is located in Springfield, Capital Township, Sangamon County.

The appellant's appeal is based on unequal treatment in the assessment process as noted in Section II of the Residential Appeal form. The appellant appealed to the Property Tax Appeal Board within 30 days of the denial of appellant's complaint made before the Sangamon County Board of Review which was issued on April 4, 2008.

In this appeal, the appellant disputed both the land and improvement assessments of the subject property. In support of these claims, the appellant presented a grid analysis of four comparable properties that were from 'next door' to '5 houses away' from the subject. The parcels ranged in size from 15,109 to 42,741 square feet of land area and have land assessments ranging from \$10,142 to \$13,888 or from \$0.32 to \$0.67 per square foot of land area. The subject has an equalized land assessment of \$20,102 or \$0.21 per square foot of land area.

Each parcel is improved with a one-story, a one and one-half-story or a two-story frame, masonry or frame and masonry dwelling that ranges in age from 21 to 24 years old. The comparable dwellings range in size from 2,008 to 3,212 square feet of living area. Two of the comparables have partial basements which are partially finished; two comparables have "0" square feet of basement, although one is noted as having 800 square feet of finished basement area. Each comparable has central air conditioning, a fireplace, and garages ranging in size from 256 to 568 square feet of building area. The comparables have improvement assessments ranging from \$45,117 to \$74,809 or from \$21.28 to \$29.90 per square foot of living area. The subject's equalized improvement assessment is \$64,673 or \$24.31 per square foot of living area.

Based on this evidence, the appellant requested reduction in the subject's land and improvement assessments to \$18,520 or \$0.20 per square foot of land area and \$59,802 or \$22.48 per square foot of living area, respectively.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$84,775 was disclosed.¹ The board of review reported "the appellant submitted a sales grid. The range of value per square foot was from 21.28 to 29.90. The subject is on @ 24.31 with[in] the range." 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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as the bases of the appeal. 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 met this burden.

As to the land inequity argument, the evidence establishes that the subject is assessed at \$0.21 per square foot of land area whereas the four comparables that are at least half the size of the subject have land assessments ranging from \$0.32 to \$0.67 per square foot of land area. Based on this record, the appellant

¹ While the board of review indicated that the appellant "did not" appear before the board of review, as noted previously the evidence includes a notice of final decision which issued after an appeal to the board of review.

has failed to establish lack of uniformity in land assessments in the subject's area by clear and convincing evidence.

As to the improvement inequity argument, the appellant submitted four comparable properties. These comparables had improvement assessments that ranged from \$21.28 to \$29.90 per square foot of living area. The subject's improvement assessment of \$24.31 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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 appellant 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. For the foregoing reasons, 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 J. 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: April 22, 2011

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.