



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

APPELLANT: Matthew & Richelle Glaser
DOCKET NO.: 07-04619.001-R-1
PARCEL NO.: 11-201-341-00

The parties of record before the Property Tax Appeal Board are Matthew & Richelle Glaser, the appellants, and the McDonough 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 **McDonough** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$9,130
IMPR.: \$75,870
TOTAL: \$85,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1-year-old, one-story dwelling of frame and masonry exterior construction containing 1,784 square feet of above-ground living area. The dwelling features a full basement of which 1,188 square feet is finished, central air conditioning, a fireplace, a three-car garage, an inground pool, and a 160 square foot deck. The property is located in Macomb, Macomb Township, McDonough County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the improvement assessment. No dispute was raised concerning the land assessment. In support of the inequity argument, the appellants submitted a grid analysis of four comparable properties located on the same street and within one block of the subject property.

For purposes of assessment and analysis of comparable improvement assessments, only above-grade living area should be used to calculate the "per square foot improvement assessment" of the subject and comparables. Both parties erroneously calculated the improvement assessment on a per-square-foot basis by dividing the total improvement assessment by the combined total of the above-grade living area plus any finished basement area square

footage.¹ Both parties provided the finished basement square footage, so the Property Tax Appeal Board was able to deduct and then calculate the "living area square footage" of only the above-ground area for the subject and each of the comparables. Thus, the per-square-foot calculations presented by both parties have been modified herein to reflect the aforesaid methodology.

The appellants' four comparables are described as one-story frame and masonry dwellings that range in age from 2 to 6 years old. The comparable dwellings range in size from 1,896 to 2,979 square feet of above-grade living area. Features include finished walkout basements ranging in size from 1,896 to 2,979 square feet of building area, central air conditioning, and garages of 576 or 720 square feet of building area each. Each comparable is also said to have a covered/enclosed rear deck. The comparables have improvement assessments ranging from \$56,915 to \$91,425 or from \$30.02 to \$35.55 per square foot of above-grade living area. The subject's improvement assessment is \$75,870 or \$42.53 per square foot of above-grade living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$58,947 or \$33.04 per square foot of above-grade living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$85,000 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of four comparable properties located on the same street as the subject and within one block of the subject. The comparables consist of one, part one-story and part two-story and three, one-story frame and masonry dwellings that range in age from 2 to 10 years old. The dwellings range in size from 1,574 to 2,578 square feet of living area. Features include full basements with finished areas ranging in size from 787 to 1,884 square feet. Each comparable has central air conditioning, and a garage or garages with additional amenities of deck, patio and/or porch. Two of the comparables have a fireplace. These properties have improvement assessments ranging from \$77,735 to \$93,840 or from \$36.40 to \$49.39 per square foot of above-ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants asserted the board of review's suggested comparable properties were less similar to the subject than those presented by the appellants. However, the appellants upwardly revised their request for an improvement assessment reduction to reflect the average per-square-foot improvement assessment of all eight comparables presented.

¹ In a letter attached to the appeal, the appellants reported the "square feet living" was a combined total of the "main plus [finished] basement [area]" for the subject and the comparables. Likewise, a review of the board of review's grid analysis similarly shows "living area square footage" as reflecting the total of "main" floor area plus basement finished area(s).

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 appellants contend unequal treatment in the subject's improvement assessment 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 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 met this burden.

The parties submitted a total of eight equity comparables that were in close proximity to the subject property. As noted above, the parties erroneously calculated the improvement assessment per square foot for each of their comparables, but the above analysis reflects the corrected calculations. The Board has given less weight to appellants' comparable #3 and board of review comparable #3 due to their larger dwelling sizes and/or different design as compared to the subject. Thus, the Property Tax Appeal Board finds the remaining six comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$30.02 to \$49.39 per square foot of above-ground living area. The subject's improvement assessment of \$75,870 or \$42.53 per square foot of above-ground living area is within the range established by the most similar comparables and appears justified given the subject's superior attribute of a larger garage and an inground swimming pool. 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 appellants 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore,

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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 M. Louie

Member

Shawn P. Lerski

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.