



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

APPELLANT: Anthony and Doris Iannone
DOCKET NO.: 07-04643.001-R-1
PARCEL NO.: 03-29.0-206-053

The parties of record before the Property Tax Appeal Board are Anthony and Doris Iannone, the appellants; 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: \$ 4,942
IMPR.: \$ 25,823
TOTAL: \$ 30,765

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling containing 1,124 square feet of living area that was built in 1968. The subject dwelling is situated on a concrete slab foundation. Features include central air conditioning and a 444 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellants submitted photographs and an equity analysis detailing four suggested comparables located close in proximity along the subject's street. The comparables consist of one-story frame and masonry dwellings that were built from 1963 to 1967. The dwellings do not have basements. All the comparables have central air conditioning and attached garages that contain from 231 to 551 square feet. Comparable 2 also has a fireplace. The dwellings range in size from 1,053 to 1,410 square feet of living

area and have equalized improvement assessments ranging from \$20,145 to \$23,915 or from \$16.96 to \$22.65 per square foot of living area. The subject property has an equalized improvement assessment of \$25,823 or \$22.97 per square foot of living area.

The appellants next presented a list of 19 properties located along the subject's street. These properties had 2006 assessments ranging from \$26,020 to \$43,673. The properties had their 2007 assessments lowered by up to \$15,000, which ranged from \$20,667 to \$38,144. The appellants argued the subject's 2006 assessment of \$22,520 increased to \$30,765 in 2007. The appellants argued the subject's assessment increase is unjust considering the assessment reductions of similar situated properties. Finally, the appellants argued the quality grade assigned to the subject was in error, but provided no evidence to support this contention. Based on the evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$30,765 was disclosed. In support of the subject's assessment, the board of review submitted an aerial photograph and an assessment analysis of seven suggested comparables located in close proximity to the subject. Two of the comparables were also utilized by the appellants. The five additional assessment comparables consist of one-story frame or brick and frame dwellings that were built from 1967 to 1969. Four comparables have crawl space or concrete slab foundations and one comparable has a full basement. Four of the five additional comparables have garages that range in size from 275 to 475 square feet. The five dwellings range in size from 825 to 1,000 square feet of living area and have improvement assessments ranging from \$19,165 to \$25,837 or from \$22.68 to \$27.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 improvement 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 data for nine suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparable 2 submitted by the appellants due to its larger size when compared to the subject. The Board also gave less weight to comparables 1 and 6 submitted by the board of review. Comparable 1 is smaller in size than the subject and comparable 6 has a full basement, unlike the subject's concrete slab foundation.

The Property Tax Appeal Board finds the remaining six comparables are most representative of the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$20,145 to \$24,210 or from \$18.78 to \$26.17 per square foot of living area. The subject property has an improvement assessment of \$25,823 or \$22.97 per square foot of living area, which falls within the range established by the most similar comparables contained in this record on a per square foot basis.

The Board also gave less weight to the appellants' argument that decreased assessments of other properties located in close proximity from 2006 to 2007 support a reduction in the subject's assessed value. The Board finds rising and falling assessments from year to year do not show whether a particular property is correctly assessed. The property's assessment at issue must be analyzed together with its physical characteristics in relation to other similar properties to determine whether uniformity of assessments exists.

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 appellants have 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.