



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

APPELLANT: Karl Hall
DOCKET NO.: 07-04719.001-R-1
PARCEL NO.: 03-13.0-401-022

The parties of record before the Property Tax Appeal Board are Karl Hall, the appellant, 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: \$17,754
IMPR.: \$89,911
TOTAL: \$107,665

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story single family dwelling of brick and frame construction that contains 3,216 square feet of living area. The subject has a partial finished basement, central air conditioning, a fireplace and a three-car attached garage. The dwelling was constructed in 2005. The property is located in O'Fallon, Caseyville Township, St. Clair County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided copies of property record cards, photographs and assessment information on four comparables located in the subject's area. The appellant described the comparables as two-story homes of brick and frame construction that were the same age as the subject dwelling. The photographs depict homes very similar to the subject in design and construction. In his analysis the appellant described the dwellings as ranging in size from 2,720 to 4,000 square feet of living area. Each comparable was described as having a basement with finished living area, central air conditioning, one fireplace and a three car attached garage. The appellant

indicated these properties had total assessments ranging from \$91,526 to \$106,113 and improvement assessments ranging from \$74,893 to \$84,212 or from \$21.05 to \$27.56 per square foot of living area. The appellant indicated the subject had a total assessment of \$100,434 and an improvement assessment of \$83,872 or \$26.08 per square foot of living area.¹ Based on this record the appellant requested the subject's improvement assessment be reduced to \$75,000.

The board of review submitted its "Board of Review Notes on Appeal" where the equalized assessment of the subject was disclosed. The subject had an equalized land assessment of \$17,754 and an equalized improvement assessment of \$89,911 resulting in a total equalized assessed value of \$107,665.

In rebuttal the board of review corrected the size and the assessments of the appellant's comparables to reflect the township equalization factor that was applied to the properties. The board of review indicated the comparables ranged in size from 2,336 to 3,072 square feet of above grade living area. The board of review further indicated the comparables and the subject were not assessed for finished basement areas and the subject was not assessed for a fireplace. The comparables had equalized improvement assessments ranging from \$80,285 to \$105,405 or from \$32.90 to \$34.40 per square foot of above grade living area. The subject has an equalized improvement assessment of \$89,911 or \$27.96 per square foot of above grade living area. The information provided by the board of review also indicated that the appellant's comparables sold from October 2005 to June 2007 for prices ranging from \$279,900 to \$318,900. The subject was reported to have sold in July 2005 for a price of \$284,400.

To further demonstrate the subject was equitably assessed, the board of review provided descriptions, assessment information, sales data and an aerial photograph of the subject's subdivision noting the location of the properties. The comparables were improved with two-story dwellings of frame and brick construction that ranged in size from 2,552 to 2,928 square feet of living area. Each dwelling was built in 2005 and was located in the subject's subdivision. Each comparable had a basement, central air conditioning, a fireplace and an attached garage ranging in size from 680 to 720 square feet. These comparables had total assessments ranging from \$104,405 to \$107,764 and improvement assessments ranging from \$84,568 to \$90,033 or from \$29.93 to \$35.28 per square foot of living area. The board of review's data also indicated the comparables sold from June 2005 to June 2006 for prices ranging from \$259,000 to \$288,500. Based on this record, the board of review requested confirmation of the subject's assessment.

¹ The appellant filed the appeal prior to the application of a township equalization factor; therefore, the assessments reflect the pre-equalized assessments for the subject and the comparable properties.

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 contends assessment inequity with respect to the improvement assessment. 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.

The record contains descriptions and assessment information on eight comparables submitted by the parties that are similar to the subject in location, age, construction and features. The Board further finds the descriptions of the appellant's comparables provided by the board of review is better supported by the property record cards in the record. The eight comparables submitted by the parties had dwellings that ranged in size from 2,336 to 3,072 square feet of living area. These properties had improvement assessments ranging from \$80,265 to \$105,405 or from \$29.93 to \$35.28 per square foot of living area. The subject has an improvement assessment of \$89,911 or \$27.96 per square foot of living area, which is below the range established by the comparables on a square foot basis.

The evidence in the record also disclosed appellant's comparables #2 through #4 and the board of review comparables sold in the same approximate time frame as the subject's sale for a similar price as the subject. These properties had total assessments ranging from \$98,116 to \$122,843. The subject has a total assessment of \$107,665, well within the range established by these comparables. This data indicates the subject is being assessed proportionally in comparison to these properties.

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). All that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. Based on this record the Board finds an assessment reduction is not justified.

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

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: February 18, 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.