



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

APPELLANT: Jeannette Burch
DOCKET NO.: 07-04722.001-R-1 and 07-04722.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jeannette Burch, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-04722.001-R-1	06-03.0-306-002	4,145	9,777	\$13,922
07-04722.002-R-1	06-03.0-306-003	4,145	0	\$4,145

Subject only to the State multiplier as applicable.

ANALYSIS

The subject matter of this appeal consists of two residential parcels located in Centerville Township, St. Clair County, Illinois. One parcel (06-03.0-306-002) contains 5,675 square feet of land area and is improved with a one-story frame dwelling containing 864 square feet of living area that was built in 1964. Features include a crawl space foundation, central air conditioning, and a 288 square foot garage. The second parcel (06-03.0-306-003) is a 5,845 square foot vacant lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject parcels' land and improvement assessments as the basis of the appeal. In support of this claim, the appellant submitted property record cards and an equity analysis¹ of four suggested

¹ Based on the evidence submitted by the board of review that was not refuted by the appellant, the appellant's assessment analysis contained various errors or omissions with respect to the subject's and comparables' descriptions and assessment amounts. The Board utilized the corrected data throughout this decision.

comparables located along the subject's street. The comparables consist of one-story brick or frame dwellings that are 48 to 58 years old. Three comparables have crawl space foundations and one comparable has a full basement with a dirt floor. All the comparables have central air conditioning. Three comparables have garages that range in size from 420 to 792 square feet. The dwellings range in size from 744 to 1,080 square feet of living area and have equalized improvement assessments ranging from \$6,208 to \$16,804 or from \$7.39 to \$22.59 per square foot of living area. The subject's improved parcel has an equalized improvement assessment of \$9,777 or \$11.32 per square foot of living area.

The comparables submitted by the appellant have lots that range in size from 6,092 to 10,249 square feet of land area. They have equalized land assessments ranging from \$863 to \$6,208 or from \$.08 to \$.77 per square foot of land area. The subject parcels, which contain 5,675 and 5,845 square feet of land area, each have an equalized land assessment of \$4,145 or \$.71 and \$.73 per square foot of land area, respectively. Based on this evidence, the appellants requested a reduction in the subject parcels' land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject parcels' final equalized assessments of \$13,922 and \$4,145 were disclosed, respectively. In support of the subject's assessment, the board of review submitted property record cards and two assessment analyses.

The first assessment analysis contained three suggested comparables and addressed the subject's improved parcel (06-03.0-306-002). Comparables 1 and 3 were also used by the appellant. The comparables are located in close proximity along the subject's street. The comparables consist of one-story frame dwellings that were built from 1957 to 1965. The comparables have crawl space foundations. Two comparables have central air conditioning and garages that contain 420 and 528 square feet, respectively. The dwellings range in size from 840 to 1,080 square feet of living area and have equalized improvement assessments ranging from \$8,295 to \$14,344 or from \$9.88 to \$16.15 per square foot of living area. These comparables have lots that range in size from 5,895 to 10,249 square feet of land area and have equalized land assessments ranging from \$863 to \$4,671 or from \$.08 to \$.77 per square foot of land area. The subject's improved parcel has an equalized improvement assessment of \$9,777 or \$11.32 per square foot of living area and an equalized land assessment of \$4,145 or \$.73 per square foot of land area.

The second assessment analysis contained four suggested comparables and addressed the subject's vacant land parcel (06-03.0-306-003). Comparable 4 was also used by the appellant. The comparables are located in close proximity along the subject's street. The comparables have lots that range in size from 5,675 to 6,092 square feet of land area and have equalized

land assessments ranging from \$4,145 to \$4,671 or from \$.70 to \$.77 per square foot of land area. The subject's vacant parcel has an equalized land assessment of \$4,145 or \$.71 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject parcels' land and improvement assessments.

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 no reduction in the subject parcels' assessments are warranted.

The appellant 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 appellant has not overcome this burden of proof.

With respect to improved parcel 06-03.0-306-002, the parties submitted descriptions and assessment information on five suggested assessment comparables for the Board's consideration. Two comparables were common to both parties. The dwellings were generally similar to the subject in location, style, size, age and features. They have equalized improvement assessments ranging from \$8,295 to \$16,804 or from \$7.39 to \$22.59 per square foot of living area. The subject's improved parcel has an equalized improvement assessment of \$9,777 or \$11.32 per square foot of living area, which falls at the lower end of the range established by the similar comparable properties contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the improved parcel's land assessment (06-03.0-306-002), this record contains land assessment information on five suggested land comparables for the Board's consideration. Two comparables were common to both parties. The Board placed less weight on two comparables due to their larger size when compared to the subject. The Board finds the remaining three comparables are most similar to the subject in location and size. They range in size from 5,895 to 8,000 square feet of land area and have land assessments ranging from \$934 to \$4,671 or from \$.12 to \$.77 per square foot of land area. The subject parcel, which contains 5,675 square feet of land area, has a land assessment of \$4,145 or \$.73 per square foot of land area. The

subject's land assessment falls within the range established by the most similar comparable properties contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

With respect to the vacant parcel's land assessment (06-03.0-306-003), this record contains land assessment information for seven suggested land comparables for the Board's consideration. One comparable was common to both parties. The Board placed less weight on two comparables submitted by the appellant due to their larger size when compared to the subject. The Board finds the remaining five are most similar to the subject in location and size. They range in size from 5,675 to 8,000 square feet of land area and have land assessments ranging from \$934 to \$4,671 or from \$.12 to \$.77 per square foot of land area. The subject parcel, which contains 5,845 square feet of land area, has a land assessment of \$4,145 or \$.71 per square foot of land area. The subject's land assessment falls within the range established by the most similar comparable properties contained in this record. Therefore, no reduction in the subject's land assessment is 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 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 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. Therefore, no reductions in the subject parcels' land or improvement assessments are 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: 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.