



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

APPELLANT: Majornetta Alexander
DOCKET NO.: 07-04873.001-R-1
PARCEL NO.: 04-06.0-406-006

The parties of record before the Property Tax Appeal Board are Majornetta Alexander, 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: \$32,065
IMPR.: \$74,555
TOTAL: \$106,620

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.80 acre site improved with a part two-story and part one-story single family dwelling of frame and brick construction that contains 2,768 square feet of living area. The dwelling was constructed in 2003. Features of the home included a full basement, central air conditioning and an 832 square foot attached garage. The property is located in O'Fallon, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant utilized three comparables located within three blocks of the subject property. In the analysis the appellant indicated each of the comparables had two floors and were 2 or 3 years old. The appellant described the subject as having 1,188 square feet of living area. The appellant also indicated the comparables ranged in size from 1,176 to 1,829 square feet of living area. The appellant's grid analysis described one comparable as having a basement, each comparable had central air conditioning, one comparable had three fireplaces and two comparables had garages. The appellant indicated the comparables had improvement assessments ranging from \$57,819 to \$63,052 while the subject had an improvement

assessment of \$71,440. The comparables were also described as having land assessments ranging from \$14,530 to \$18,685 and the subject had a land assessment of \$30,725. Based on this evidence the appellant requested the subject's land assessment be reduced to \$18,685 and the improvement assessment be reduced to \$57,840.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final equalized assessment of the subject totaling \$106,620 was disclosed. The subject had an equalized land assessment of \$32,065 and an equalized improvement assessment of \$74,555.

To demonstrate the subject was being equitably assessed, the board of review submitted an analysis using four comparable properties as well as copies of the property record cards for the subject and the comparables. The comparables were located within five blocks of the subject property. The board of review described the subject has having 2,768 square feet of living area with an improvement assessment of \$26.93 per square foot of living area. The comparables were improved with part two-story and part one-story dwellings that ranged in size from 2,577 to 2,592 square feet of living area. Each of the dwellings was constructed in 2003. Each comparable had an unfinished basement, central air conditioning and a garage that ranged in size from 651 to 913 square feet of building area. Two comparables also had one fireplace. The comparables had improvement assessments that ranged from \$66,239 to \$86,673 or from \$25.62 to \$33.44 per square foot of living area. These same comparables had parcels that ranged in size from 1 to 3.74 acres with land assessments ranging from \$18,198 to \$42,810 or from \$11,446 to \$19,012 per acre. The subject has a land assessment of \$32,065 or \$17,814 per acre.

In rebuttal the board of review presented an analysis of the appellant's comparables using a corrected dwelling size and equalized assessments. The appellant's comparables ranged in size from 2,384 to 4,704 square feet of living area. Their equalized improvement assessments ranged from \$60,340 to \$65,801 or from \$12.83 to \$27.60 per square foot of living area. The board of review indicated that the appellant's comparable #1 was a missed proration that is currently being corrected. The appellant's comparables also had land areas ranging in size from .99 to 1.25 acres with equalized land assessments ranging from \$15,164 to \$19,500 or from \$15,317 to \$17,765 per acre.

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 Board initially finds that the board of review's description of the subject property and the comparables submitted was best supported in the record. Its description of the comparables was better supported by the property record cards for the respective

properties. The Board also finds the board of review provided the equalized assessments of the properties, which will be used by the Property Tax Appeal Board in its analysis.

The appellant contends assessment inequity 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 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 Board finds appellant's comparables #2 and #3 and the comparables submitted by the board of review were similar to the subject in location, age, size, style and features. These comparables ranged in size from 2,384 to 2,592 square feet of living area with improvement assessments ranging from \$60,340 to \$86,673 or from \$25.06 to \$33.44 per square foot of living area. The subject has an improvement assessment of \$74,555 or \$26.93 per square foot of living area, which is within the range established by the best comparables in the record. The Board finds this evidence indicates the subject improvements are being equitably assessed.

The comparables submitted by the parties had land areas ranging in size from .99 to 3.74 acres. The land assessments ranged from \$15,164 to \$42,810 or from \$11,446 to \$19,012 per acre. The subject has 1.80 acres with a land assessment of \$32,065 or \$17,814 per acre, which is within the range of the land assessments established by the comparables on a per acre basis. The Board finds this evidence indicates the subject land is being equitably assessed.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject is being inequitably assessed.

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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 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.