



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

APPELLANT: Michael J. Moore  
DOCKET NO.: 07-04937.001-R-1  
PARCEL NO.: 03-13.0-405-007

The parties of record before the Property Tax Appeal Board are Michael J. Moore, 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:** \$ 19,832  
**IMPR.:** \$ 66,614  
**TOTAL:** \$ 86,446

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame and masonry dwelling containing 2,108 square feet of living area that was built in 2005. Amenities include an unfinished basement, central air conditioning, a fireplace, and a 758 square foot attached garage. The subject dwelling is situated on a 17,424 square foot lot.

The appellant appeared before the Property Tax Appeal Board arguing both overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant also argued there was a descriptive error regarding the amount of fencing, resulting in an over-assessment of the subject property.

In support of the overvaluation and inequity arguments, the appellant submitted a grid analysis detailing sales and assessment information for three suggested comparables located from one block to 2 miles from the subject. The comparables consist of one-story brick and frame dwellings that were built

from 2003 to 2006. The comparables have full or partial finished basements, one to three fireplaces, central air conditioning and attached garages that contain from 792 to 997 square feet. The dwellings range in size from 1,906 to 2,264 square feet of living area. The comparables sold from October 2005 to November 2006 for prices ranging from \$255,000 to \$337,618 or from \$133.78 to \$154.23 per square of living area including land. The evidence also indicates the appellant purchased the subject property in December 2005 for \$291,500 or \$138.28 per square of living area including land.

The comparables have improvement assessments ranging from \$64,903 to \$66,248 or from \$28.07 to \$34.75 per square foot of living area. The subject property has an improvement assessment of \$66,614 or \$31.60 per square foot of living area. The comparables are situated on lots that range in size from 16,117 to 78,408 square feet of land area with land assessments ranging from \$14,947 to \$17,438 or from \$.22 to \$1.02 per square foot of land area. The subject property has a land assessment of \$19,832 or \$1.14 per square foot of land area.

The appellant further argued the subject property is over-valued because it is assessed for fencing that has been removed. The appellant also questioned why the subject's quality grade changed. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$86,446 was disclosed. The subject's assessment reflects an estimated market value of \$258,665 or \$122.71 per square foot of living area including land using St. Clair County's 2007 three-year median level of assessment of 33.42%.

In support of the subject's assessment, the board of review submitted a grid analysis detailing sales and assessment information on four suggested comparables located in close proximity to the subject. The comparables consist of one-story frame or brick and frame dwellings that were built in 2005 or 2006. Three comparables have full unfinished basements and one comparable has a full, partial finished basement. Two comparables have a fireplace, all the comparables contain central air conditioning and garages that contain from 616 to 869 square feet. The dwellings range in size from 2,132 to 2,294 square feet of living area. The comparables sold from April 2005 to February 2006 for prices ranging from \$306,146 to \$341,838 or from \$133.46 to \$160.26 per square of living area including land.

The comparables have improvement assessments ranging from \$64,903 to \$90,397 or from \$28.67 to \$39.41 per square foot of living area. The subject property has an improvement assessment of \$66,614 or \$31.60 per square foot of living area. The comparables contain from 12,807 to 24,394 square feet of land

area and have land assessments ranging from \$16,487 to \$29,394 or from \$1.21 to \$1.29 per square foot of land area. The subject property has a land assessment of \$19,832 or \$1.14 per square foot of land area.

With respect to the evidence submitted by the appellant, the board of review argued comparables 2 and 3 are located a considerable distance from the subject in a different township. 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 assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board finds the record contains sales data on six suggested comparable sales, with one comparable being common to both parties. The Board gave less weight to comparables 2 and 3 submitted by the appellant due to their distant location in relation to the subject. The Property Tax Appeal Board finds the remaining four comparable sales are most similar to the subject in age, size, style, location and features. They sold from April 2005 to February 2006 for prices ranging from \$306,146 to \$341,838 or from \$133.46 to \$160.26 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$258,665 or \$122.71 per square foot of living area including land, which falls below the range established by the most similar comparable sales in this record. Furthermore, the record indicates the appellant purchased the subject property in December 2005 for \$291,500 or \$138.28, considerably more than its estimated market value as reflected by its 2007 assessment. All the market evidence contained in this record suggests the subject property is property is under-valued, regardless of the amount of fencing. Therefore, no reduction in the subject's assessed valuation is warranted.

The appellant also 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.

The Property Tax Appeal Board finds the record contains assessment information for six suggested comparables, with one comparable being common to both parties. The Board gave less weight to comparables 2 and 3 submitted by the appellant due to their distant location in relation to the subject. The Board finds the four remaining comparables are most similar to the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$64,903 to \$90,397 or from \$28.67 to \$39.41 per square foot of living area. The subject property has an improvement assessment of \$66,614 or \$31.60 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.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment data on six suggested comparables. The Board placed diminished weight on comparables 2 and 3 submitted by the appellant due to their distant location when compared to the subject. The Board finds the four remaining land comparables are most similar to the subject in size and location. They contain from 12,807 to 24,394 square feet of land area and have land assessments ranging from \$16,487 to \$29,394 or from \$1.21 to \$1.29 per square foot of land area. The subject property has 17,424 square feet of land area and a land assessment of \$19,832 or \$1.14 per square foot of land area, which falls below the range established by the most similar land comparables 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. 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. For the foregoing reasons, the Board finds that the appellant has 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.