



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

APPELLANT: Bobby Gentry
DOCKET NO.: 07-04997.001-R-1
PARCEL NO.: 04-29.0-311-021

The parties of record before the Property Tax Appeal Board are Bobby Gentry, 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: \$7,810
IMPR.: \$24,364
TOTAL: \$32,174**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 868 square feet of living area. The dwelling was constructed in 1940. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 448 square foot attached garage. The property is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant's appeal is based on unequal treatment in the assessment process. The evidence revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of a 1.0436 township equalization factor dated May 30, 2008. The appellant submitted information on four properties but did not complete the Assessment Equity Grid Analysis found at Section V of the Residential Appeal Form. The appellant provided copies of the property record cards for the comparables dated November 26, 2007. The Property Tax Appeal Board will utilize the property record cards to described the comparables and adjust the assessments to reflect the application of the equalization factor. The comparables are improved with one-story dwellings of frame or masonry construction that range in size from 720 to 972 square feet of living area. The dwellings were constructed from 1917 to 1947. Three comparables have basements, three comparables have central air conditioning, three comparables have

garages ranging in size from 180 to 240 square feet and one comparable has a carport. The comparables have equalized improvement assessments ranging from \$20.27 to \$32.69 per square foot of living area.¹ The subject's equalized improvement assessment is \$28.07 per square foot of living area. The appellant did not provide any information with respect to the land area of the subject and comparable properties. The appellant also indicated on the petition the subject property was purchased in June 2007 for a price of \$145,500. Based on this evidence, the appellant requested the subject's assessment remain at the pre-equalized amount totaling \$30,830.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$32,174 was disclosed. The subject's assessment reflects a market value of \$96,272 using the 2007 three year median level of assessments for St. Clair County of 33.42%. The subject has an improvement assessment of \$24,364 or \$28.07 per square foot of living area. The board of review indicated it would not stipulate to the removal of the equalization factor based on the reported 2007 sales price of \$145,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

The appellant contends a lack of uniformity 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 on this basis.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 692 N.E.2d 260, 229 Ill.Dec.487, (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn,

¹ This was computed by dividing the building value on the respective property record cards for each comparable by 3, multiplying the quotient by the 1.0436 equalization factor and dividing the product by the square foot of living area of the dwelling.

requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. In this appeal the Board finds the appellant submitted three comparables, #2, #3 and #4 that were not similar to the subject in age, being 18 to 23 years older than the subject. Additionally, none of the comparables had any fireplaces compared to the subject's two fireplaces. Furthermore, comparable #2 had no garage. The Board finds these comparables were inferior to the subject property. Nevertheless, the comparables had improvement assessments ranging from \$20.27 to \$32.69 per square foot of living area. The subject has an improvement assessment of \$28.07 per square foot of living area, which is within the range established the comparables. As a final point, in light of the subject's July 2007 sales price of \$145,500, the Board finds the appellant did not demonstrate these properties had similar fair cash values as the subject to demonstrate that the subject was being disproportionately assessed. In fact, the Board finds the subject's assessment reflects a market value approximately \$49,200 less than the purchase price. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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: July 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.