



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

APPELLANT: Donald & Shirley Rutter
DOCKET NO.: 07-05047.001-R-1
PARCEL NO.: 07-12.0-425-006

The parties of record before the Property Tax Appeal Board are Donald and Shirley Rutter, the appellants, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$8,683
IMPR.: \$29,392
TOTAL: \$38,075**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level style single family dwelling of frame and masonry exterior construction that contains 1,150 square feet of ground floor living area. The home was constructed in 1961 with features that include 600 square feet of finished basement area, central air conditioning and a two-car attached garage. The property has a parcel with approximately 11,020 square feet of land area and is located in Belleville, Belleville Township, St. Clair County.

The appellants claim assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptions, photographs and assessment information on four equity comparables. The appellants indicated that each comparable was a one-story dwelling that ranged in size from 1,000 to 1,300 square feet of living area. The appellants further indicated the comparables ranged in age from 51 to 55 years old. The appellants denoted two comparables had basements, each comparable had central air conditioning, two comparables had fireplaces and each had a garage ranging in size from 210 to 400 square feet. The appellants indicated the subject dwelling had

1,100 square feet of living area. According to the appellants the comparables had lot sizes that ranged from 5,000 to 6,000 square feet while the subject had approximately 5,500 square feet of land area. The appellants further stated the comparables had improvement assessments that ranged from \$26,208 to \$31,712 while the subject has an improvement assessment of \$29,362. The appellants further designated the comparables had land assessments ranging from \$6,292 to \$8,259 while the subject has a land assessment of \$11,002. The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review increasing the assessment from \$38,075 to \$40,364.

Based on this evidence the appellants requested the subject's assessment be reduced to \$35,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment totaling \$40,364 was disclosed. In support of the assessment the board of review submitted a copy of the subject's property record card and an analysis of four equity comparables, which included appellants' comparables #1 through #3. The board of review also provided copies of the property record cards for the comparables it used.

The subject's property record card contained a schematic diagram which supported the board of review's conclusion the dwelling had 1,150 square feet of ground floor living area. The data provided by the board of review further indicated appellants' comparables 1 through 3 ranged in size from 1,035 to 1,300 square feet of living area and had improvement assessments ranging from \$30,170 to \$31,712 or from \$24.02 to \$29.15 per square foot of living area. Board of review comparable #3 was a split-level dwelling of frame and masonry construction with 1,125 square feet of living area that was constructed in 1961. This property had 600 square feet of finished basement area, central air conditioning and a 350 square foot attached garage. This property had an improvement assessment of \$33,968 or \$30.19 per square foot of living area. The subject has an improvement assessment of \$29,362 or \$25.53 per square foot of living area. The board of review further indicated the comparables had land areas ranging in size from .269 to .29 acres or from 11,718 to 12,632 square feet with land assessments ranging from \$6,397 to \$8,253 or from \$.51 or \$.70 per square foot of land area. The board of review indicated the subject has .253 acres or approximately 11,020 square feet of land area with a land assessment of \$11,002 or approximately \$1.00 per square foot of land area. Based on this evidence the board of review requested the subject's land assessment be reduced to \$10,378 while the improvement assessment be confirmed.

The appellants were notified of the board of reviews proposed assessment and rejected the offer arguing the subject has the

smallest lot with two large utility poles and a drainage pipe. They further argued the comparables have aluminum siding covering their frame components while the subject does not, which requires painting every two or three years.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

The appellants contend 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 warranted.

With respect to the improvements, the Board finds the data and descriptions provided by the board of review were more credible than that provided by the appellants due to the fact the descriptions were buttressed by copies of the property record cards for the respective properties. The comparables provided by the board of review included three properties utilized by the appellants and an additional comparable improved with a split-level style dwelling. The Board finds the comparables had improvement assessments ranging from \$24.02 to \$30.19 per square foot of living area. The subject has an improvement assessment of \$25.53 per square foot of living area, which falls within the ranged of these properties and is below that of the only property similar to the subject's split-level design. Based on this record the Board finds the subject's improvement is being equitably assessed.

With respect to the land, the Board again finds the analysis provided by the board of review is superior to that of the appellants. The four comparables submitted by the board of review had land areas ranging in size from 11,718 to 12,632 square feet with land assessments ranging from \$6,397 to \$8,253 or from \$.51 or \$.70 per square foot of land area. The subject has approximately 11,020 square feet of land area with a land assessment of \$11,002 or approximately \$1.00 per square foot of land area. The subject's land assessment is significantly above the range established by the comparables and a reduction is accordingly justified.

The Board further finds the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board

may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: 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.