FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David & Mindy Vaupel
DOCKET NO.: 07-05154.001-R-1
PARCEL NO.: 08-04.0-309-002

The parties of record before the Property Tax Appeal Board are David & Mindy Vaupel, the appellants; 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:	$ 13,438
IMPR.:	$ 52,062
TOTAL:	$ 65,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling containing 2,236 square feet of living area that was built in 1994. The subject dwelling is situated on a ½ crawl space foundation and ½ unfinished basement that has 1,104 square feet. Other amenities include central air conditioning, one fireplace, and a 594 square foot attached garage. The subject dwelling is located on a 10,128 square foot lot.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of this claim, the appellants submitted photographs, a location map, property record cards and an equity analysis detailing three suggested comparables located close in proximity to the subject. The comparables consist of one-story brick and frame dwellings that were built from 1990 to 1992. The dwellings are situated on crawl space foundations. Other features include central air conditioning, one fireplace and attached garages that contain

from 440 to 600 square feet. The dwellings range in size from 2,089 to 2,255 square feet of living area and have improvement assessments ranging from $44,852 to $48,634 or from $21.30 to $21.57 per square foot of living area. The subject property has an improvement assessment of $52,062 or $23.28 per square foot of living area. The appellant testified the comparables were built by the same builder and have similar or identical floor plans as the subject.

The comparables are situated on lots that range in size from 9,569 to 15,695 square feet of land area with land assessments ranging from $10,061 to $14,852 or from $.95 to $1.09 per square foot of land area. The subject property has a land assessment of $13,438 or $1.33 per square foot of land area.

The appellants argued the comparables had 2007 tax bills ranging from $3,930 to $4,073.04, whereas the subject property had a tax bill of $4,528.96. The appellants argued the subject's property tax bill is from $455.92 to $531.04 higher than the comparables. The appellants argued this evidence demonstrates the subject property is over-assessed and over-taxed.

The appellants' evidence also shows there are two properties located in somewhat close in proximity to the subject property that were under foreclosure. The appellants argued research shows foreclosed homes decrease the value of surrounding properties. However, the appellants submitted no market evidence in support of this claim. The appellants testified they consulted with a Realtor, indicating the subject could be listed for sale on the open market for $199,000 due to proximity of the foreclosed homes and poor market conditions. However, the appellants testified the Realtor informed them the subject property would sell on the open market for approximately $190,000. The Realtor was not present at the hearing for direct or cross-examination nor was there any foundational or corroborating market evidence to support the value opinions. Thus, the board finds this argument is hearsay.

The evidence further shows the appellants purchased the subject property in August 2005 for $218,000, just 16 months prior to the January 1, 2007, assessment date at issue in this appeal. Additionally, testimony revealed $20,000 was spent for upgrades/renovations to the home subsequent to the purchase, for a total acquisition cost of $238,000. The appellants testified they purchased the property at the height of the market and overpaid for the property. The subject's final 2007 assessment of $65,500 reflects an estimated market value of $195,990 using St. Clair County's 2007 three-year median level of assessments of 33.42%. Based on the evidence presented, the appellants requested a reduction in the subject's land and improvement assessments.

At the hearing, the appellants attempted to submit an appraisal of the subject property as of September 8, 2009, for $195,000. The Property Tax Appeal Board finds it cannot consider this new evidence. First, Section 16-180 or the Property Tax Code provides in part:

> Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. All appeals shall be considered de novo. (35 ILCS 200/16-180).

The Property Tax Appeal Board finds the appeal petition and corresponding evidence shows the basis of this appeal was assessment equity, not the subject's estimated market value as reflected by its assessment. Additionally, Section 1910.67(k)(1) of the Official Rules of the Property Tax Appeal Board states:

> In no case shall any written or documentary evidence be accepted into the appeal at the hearing unless such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part; (86 Ill.Adm.Code §1910.67(k)(1)).

As a result, the Board finds the appellants' appraisal evidence is not admissible to this appeal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $65,500 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, a location map and an assessment analysis of four suggested comparables located in close proximity to the subject. The comparables consist of one-story brick and frame dwellings that were built in 1994 like the subject. The evidence indicates comparables 1 and 2 have crawl space foundations and comparables 3 and 4 have full unfinished basements. Features include central air conditioning, one fireplace and attached garages that range in size from 420 to 624 square feet. The dwellings range in size from 1,802 to 2,352 square feet of living area and have improvement assessments ranging from $42,440 to $59,066 or from $22.99 to $25.30 per square foot of living area. The board of review argued the subject property's improvement assessment of $52,062 or $23.28 per square foot of living area is supported.

The comparables are situated on lots that range in size from 9,525 to 15,422 square feet of land area with land assessments ranging from $12,902 to $13,438 or from $.87 to $1.35 per square foot of land area. The subject property has a land assessment of $13,438 or $1.33 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal, the appellants argued the comparables 1 and 2 submitted by the board of review had tax bills of $3,788.18 and $3,829.88, whereas the subject property had a tax bill of $4,528.96. The appellants argued they paid $699.08 and $740.78 more in property taxes than comparables 1 and 2 submitted by the board review, which further supports that the subject property is not equitably assessed. The appellant also argued there are errors in the assessments for comparables 3 and 4 submitted by the board review. The appellants argued comparables 3 and 4 have quality grades of "C+5" unlike the remaining properties located on Kendra Ann Drive that have quality grades of "C". The subject property has a quality grade of "C". The appellants provided no specific evidence that would suggest the quality grades assigned to the subject or comparables were incorrect. The appellants next argued comparables 3 and 4 have full basements unlike the subject's ½ or partial unfinished basement. The appellants testified comparables 3 and 4 have finished basements, but provided no credible evidence to corroborate the testimony. Additionally, the appellants testified comparable 3 is assessed for a patio, which it does not have. Testimony was also provided with respect to the physical location of board of review comparables 3 and 4 in relation to the subject.

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 land or improvement assessments is warranted.

The appellants 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 appellants have not overcome this burden of proof.

First, the Property Tax Appeal Board gave no weight to the appellants' property tax bill analysis. The appellants argued the subject property was over-assessed and over-taxed because its tax bill ranged from $531.04 to $740.78 higher than five of the seven comparables contained in the record. The Board finds this type of analysis is not a persuasive measurement or indicator demonstrating the subject property was inequitably assessed. The Board finds actual assessments for the subject and comparables properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. More importantly, the Property Tax Appeal Board finds it has no jurisdiction and plays no part of the calculation of tax bills for the subject property or any of the

the suggested comparables contained in this record. Section 1910.10(f) of the Official Rules of the Property Tax Appeal Board states:

> The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of the tax bill, or the exemption of real property from taxation. (86 Ill.Adm.Code §1910.10(f)).

The parties submitted descriptions and assessment data for seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 1 and 2 submitted by the board of review due to their smaller dwelling sizes when compared to the subject. The Property Tax Appeal Board finds the remaining five comparables are more representative of the subject in age, size, design and location. However, the board finds the three comparables submitted by the appellants have full, crawl space foundations, inferior to the subject's ½ crawl space and partial unfinished basement with 1,104 square feet. In this same context, the Property Tax Appeal Board finds the board of review's comparables 3 and 4 have full, unfinished basements, superior to the subject's partial, unfinished basement. These five most similar comparables have improvement assessments ranging from $44,852 to $59,066 or from $21.30 to $25.11 per square foot of living area. The subject property has an improvement assessment of $52,062 or $23.28 per square foot of living area, which falls within the range established by the most similar comparables contained in this record.

In addition, the Board finds the three similar comparables submitted by the appellants, which have inferior foundation types, have improvement assessments ranging from $44,852 to $46,906 or from $21.30 to $21.57 per square foot of living area, which is less than the subject's improvement assessment of $52,062 or $23.28 per square foot of living area. The two similar comparables submitted by the board of review have superior foundation types, but are identical in age when compared to the subject. They have improvement assessments of $55,954 and $59,066 or $25.11 and $25.30 per square foot of living area, which is higher than the subject's improvement assessment of $52,062 or $23.28 per square foot of living area. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as foundation types, age, amenities and location, the Property Tax Appeal Board finds the subject's improvement assessment is well supported and no reduction is warranted.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment data on seven suggested comparables. The Board placed diminished weight on comparable 3 submitted by the appellants and comparables 2 and 3 submitted by the board of review due to their larger lot sizes when compared

to the subject. The Board finds the four remaining comparables are most similar to the subject in size and location. They range in size from 9,525 to 12,247 square feet of land area and have land assessments ranging from $10,061 to $13,438 or from $1.05 to $1.35 per square foot of land area. The subject property contains 10,128 square feet of land area and has a land assessment of $13,438 or $1.33 per square foot of land area, which falls within 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. 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. For the foregoing reasons, the Board finds that the appellants have 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.

Chairman

Member

Member

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

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.