



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

APPELLANT: Varrie J. Nicholson
DOCKET NO.: 07-05236.001-R-1
PARCEL NO.: 02-25.0-314-002

The parties of record before the Property Tax Appeal Board are Varrie J. Nicholson, 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: \$7,299
IMPR.: \$35,170
TOTAL: \$42,469

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level single family dwelling of masonry construction that contains 1,270 square feet of living area. The dwelling is 43 years old with features that include central air conditioning, a partial basement and a two-car attached garage with 560 square feet. The property is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant indicated on the Residential Appeal form that the basis of the appeal was comparable sales. A review of the data submitted by the appellant disclosed that the comparables had not actually sold but the appellant used in her comparative analysis the total value for the subject and the comparables developed using a Computer Assisted Mass Appraisal (CAMA) program. On this basis the Property Tax Appeal Board will review this appeal based on the contention of assessment inequity.

The four comparables used by the appellant were improved with split-level single family dwellings of masonry construction that ranged in size from 1,128 to 1,426 square feet of living area. Each of the dwellings was 47 years old. Each comparable had a basement, central air conditioning and a two-car attached garage

that ranged in size from 459 to 728 square feet of building area. Their respective property record cards disclosed these properties were valued ranging from \$115,900 to \$126,500 or from \$88.71 to \$106.95 per square foot of living area. The subject's property record card disclosed the subject was valued at \$127,400 or \$100.31 per square foot of living area. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$32,955 to \$42,469. Based on this evidence the appellant requested the subject's assessment be reduced to \$32,955.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$42,469 was disclosed. The board of review asserted that the appellant's evidence supported the equalized assessed value of the subject property and argued that no reduction was warranted.

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.

After reviewing the evidence, the Board finds the appellant's appeal appears to be based on a lack of uniformity. 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 data the Board finds the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction is not warranted.

The appellant submitted information on four comparables similar to the subject in location, style, construction, age and features. These comparables were improved with split-level dwellings of masonry construction that ranged in size from 1,128 to 1,426 square feet of living area. These properties had values ranging from \$115,900 to \$126,500 or from \$88.71 to \$106.95 per square foot of living area. The subject's property record card disclosed the subject was valued at \$127,400 or \$100.31 per square foot of living area, which is within the ranged established by the comparables on a per square foot basis. After considering the appellant's comparables when compared to the subject, the Board finds the subject's assessment is equitable and a reduction in the subject's assessment is not 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 M. Louie

Member

Shawn P. Lerski

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 3, 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.