FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stephen & Patrice Burke
DOCKET NO.: 07-05440.001-R-1
PARCEL NO.: 08-02.0-101-003

The parties of record before the Property Tax Appeal Board are Stephen & Patrice Burke, 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:	$ 22,714
IMPR.:	$ 59,409
TOTAL:	$ 82,123

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and masonry dwelling containing 2,556 square feet of living area that was built in 1996. Features include a crawl space foundation, central air conditioning, a fireplace and a 621 square foot garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellants submitted an equity analysis[1] of four suggested comparables located along the subject's street. The comparables consist of two-story frame and masonry dwellings that were built in 1996 or 1997. One comparable has a crawl space foundation are two comparables have

[1] Based on the evidence submitted by the board of review that was not refuted by the appellant, the appellant's assessment analysis contained various errors or omissions with respect to the subject's and comparables' descriptions and assessment amounts. The Board utilized the corrected data throughout this decision.

unfinished basements. Other features include central air conditioning, one fireplace and garages that contain from 484 to 660 square feet. The dwellings are reported to range in size from 2,220 to 2,632 square feet of living area. They have improvement assessments ranging from $59,428 to $75,599 or from $22.58 to $29.67 per square foot of living area. The subject property has an improvement assessment of $59,409 or $23.24 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of $82,123 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of the comparables submitted by the appellants. After correcting the subject and comparables' descriptive information and assessment amounts using the property record cards, the board of review argued the comparables demonstrate the subject property is uniformly assessed.

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 no reduction in the subject assessment 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 Board finds the board of review submitted property record cards to support the descriptive information regarding the subject and comparables. In this same context, the appellant did not submit any corroborating evidence to support the subject's and comparables' descriptive information. The comparables submitted by the parties were generally similar to the subject in location, style, size, age and features. They have improvement assessments ranging from $59,428 to $75,599 or from $22.58 to $29.67 per square foot of living area. The subject property has an improvement assessment of $59,409 or $23.24 per square foot of living area, which falls at the lower end of the range established by the comparable properties contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement 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. Therefore, no reduction in the subject assessment 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, 2010

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.