



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

APPELLANT: Gary & Peggy Gooden
DOCKET NO.: 07-05693.001-R-1
PARCEL NO.: 08-05.0-411-012

The parties of record before the Property Tax Appeal Board are Gary & Peggy Gooden, 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: \$17,306
IMPR.: \$58,742
TOTAL: \$76,048**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame and masonry exterior construction that contains 1,980 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The subject has an 8,700 square foot parcel and is located in Swansea, St. Clair Township, St. Clair County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants provided descriptions and assessment information on three comparables described as being located from 1 to 4 blocks from the subject property. The appellants described the comparables as being improved with one-story dwellings that ranged in size from 1,824 to 2,158 square feet of living area. Each comparable had a basement, each comparable has central air conditioning, two comparables have fireplaces and each comparable has a two-car attached garage. The appellants further indicated these properties had improvement assessments that ranged from \$52,633 to \$65,966 or from \$28.86 to \$30.57 per square foot of living area.

These comparables were also described as having parcels ranging in size from 6,000 to 8,075 square feet of land area with land assessments ranging from \$12,588 to \$16,036 or from \$1.68 to \$2.10 per square foot of land area.

The appellants submitted copies of assessment data on their three comparable properties from the St. Clair County Assessor's website which provided the address and parcel number for each of the comparables. The Board finds the grid analysis contained in Section V of the appeal form completed by the appellants had the correct address for comparable number #1 but a property index number (PIN) that differed from what is on the assessor's data sheet.

The evidence further revealed the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the assessment of the subject from \$71,683 to \$76,048. Based on this record the appellants requested the subject's assessment be reduced to \$71,683.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$76,048 was disclosed. The board of review submitted "corrected" values for appellants' comparable #1 based on the PIN used by the appellants in Section V of the appeal form. Using PIN 08-05-401-015, the board of review described the property as being improved with a one-story single family dwelling of frame and brick exterior construction that contained 2,352 square feet of living area. This property was constructed in 2003. The dwelling has a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The board of review indicated this property had an improvement assessment of \$70,574 or \$30.01 per square foot of living area and a land assessment of \$14,449 or \$2.41 per square foot of land area.

The board of review contends the subject's assessment is within the range established by the comparables and a reduction is not justified.

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. Based on the evidence in this record the Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the record contains descriptions and assessment information on four comparables, three provided by the appellants and one provided by the board of review. The Board finds the appellants appeared to have made an error when they listed the PIN for comparable #1 as the address and assessment information for this comparable match the St. Clair County Assessor's data printout provided by the appellants. The assessment information provided by the board of review for the

PIN listed by the appellants appears to be for a different property.

The four comparables provided by the parties were improved with one-story dwellings that were similar to the subject in age, style, construction and features. The comparables ranged in size from 1,824 to 2,352 square feet of living area. These properties had improvement assessments ranging from \$52,633 to \$70,574 or from \$28.86 to \$30.57 per square foot of living area. The subject has an improvement assessment of \$58,742 or \$29.67 per square foot of living area. The Board finds the subject's improvement assessment is within the range established by the comparables demonstrating the subject improvement is being equitably and uniformly assessed.

The record further indicates the comparables had land areas ranging in size from 6,000 to 8,075 square feet of land area with land assessments ranging from \$12,609 to \$16,036 or from \$1.68 to \$2.41 per square foot of land area. The subject has 8,700 square feet of land area with a land assessment of \$17,306 or \$1.99 per square foot of land area. The Board finds the subject's land assessment is within the range established by the comparables on a square foot basis. Based on this evidence, the Board finds the subject's land is being equitably and uniformly assessed.

In conclusion, the Board finds the appellants have not demonstrated with clear and convincing evidence that the subject property is 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 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.