



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

APPELLANT: Almeta Haynes
DOCKET NO.: 08-00491.001-R-1
PARCEL NO.: 13-2-21-04-18-302-005

The parties of record before the Property Tax Appeal Board are Almeta Haynes, the appellant, and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$14,750
IMPR.: \$0
TOTAL: \$14,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant irregular shaped lot with approximately 34,662 square feet of land area. The property is located in the University Hills Subdivision, Collinsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. Appearing at the hearing on behalf of the appellant was her husband James Thebeau. Mr. Thebeau explained that he is responsible for the taxes on the subject property. The appellant submitted information on three comparables that ranged in size from 10,019 to 36,744 square feet of land area. The appellant's submission indicated these properties had land assessments ranging from \$1,940 to \$14,750 or from \$.18 to \$.40 per square foot of land area. Mr. Thebeau testified that comparable #3 is similar to the subject property and is assessed at \$14,750. The comparables are all located in close proximity to the subject in the University Hills subdivision. He was of the opinion that comparables #1 and #2 more accurately reflect the market in the area. Thebeau testified that comparable #3 is flat while comparables #1, #2 and the subject are rolling inclines. Based

on this evidence the appellant requested the assessment be reduced to \$5,800, based on the 2007 assessment.

Thebeau also argued the subject was negatively impacted by a nuisance. The witness explained there is a creek in the subdivision and across the creek the land was rezoned commercial. The witness explained that Oklahoma Pipeline Company purchased the land and built a natural gas pipeline transmission station, which makes a lot of noise. The subject is approximately 600 feet from the transmission station.

The witness testified he has not had an appraisal on the subject parcel. He explained, however, they own a house and three contiguous vacant lots, including the subject that they tried to sell in 2006. They received an offer of \$230,000 or \$235,000. The property was listed with a Prudential Realty of Granite City for an initial price of \$275,000 which was reduced to \$250,000.

Under cross-examination the witness said the subject property is buildable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$15,580 was disclosed. The subject's assessment equates to approximately \$.45 per square foot of land area. The board of review's witness explained a township equalization factor of 1.05640 was applied in the township, which would require an upward adjustment to the assessments of the appellant's comparables.

The board of review submitted no other evidence. The board of review's representative testified that Collinsville Township went in and reassessed the area. She explained that buildable lots were revalued higher than those that were wooded. She indicated that the appellant's comparable #3 was also a buildable lot. The witness indicated that lots are valued on a site basis. At the hearing the board of review submitted an aerial photo/plat map depicting the subject's neighborhood, which was marked as BOR Exhibit #1. The exhibited depicted the location of the subject parcel and the board of review witness identified the location of appellant's comparable #3. The board of review requested the subject's assessment be reduced to \$14,750, the pre-equalized amount.

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 the appeal. The Board further a reduction in the subject's assessment is justified.

The appellant contends assessment equity 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.

The Board finds only one comparable submitted by the appellant was similar to the subject in size, that being comparable #3, which had a land assessment after equalization of \$15,580 or approximately \$.424 per square foot of land area. The subject has an equalized assessment of \$15,580 or \$.45 per square foot of land area, slightly greater on a per square foot basis than the best comparable in the record. The board of review recommended the subject's assessment be reduced to \$14,750 which equates to approximately \$.426 per square foot of land area. The Board finds, based on this record, the reduction proposed by the board of review is appropriate.

Mr. Thebeau also argued that an adjustment should be made to the subject's assessment to account for a nuisance. The Board finds, however, the appellant presented no market data demonstrating the subject's assessment was excessive and not reflective of the property's fair cash value considering its proximity to the natural gas pipeline transmission station owned by Oklahoma Pipeline Company.

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. Guit

Chairman

K. L. Fern

Member

Frank A. Grief

Member

Mark Morris

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: March 18, 2011

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.