



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

APPELLANT: Alfred Blaylock
DOCKET NO.: 08-04066.001-R-1
PARCEL NO.: 02-2-18-23-10-101-001

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

LAND: \$8,640
IMPR.: \$58,130
TOTAL: \$66,770

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15 year old, one-story brick and frame dwelling. The dwelling contains 1,709 square feet of living area. Features include central air conditioning, one fireplace, a full partially finished basement and an 880 square foot attached garage. The dwelling is situated on approximately 24,000 square feet of land area.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In addition, the appellant argued the subject's land and improvements are inequitably assessed. In support of these claims, the appellant submitted photographs and a grid analysis detailing sales and assessment information on four suggested comparables. The appellant claimed the comparables are located two to three blocks from the subject property. The comparables are reported to be one-story frame dwellings that are from four to 11 years old. The comparables have full unfinished basements. Other features include central air conditioning and garages ranging in size from 484 to 782 square feet. Three comparables have a fireplace. The appellant reported the dwellings range in size from 1,474 to

1,568 per square foot of living area and have improvement assessments ranging from \$51,520 to \$55,370 or from \$33.28 to \$35.63 per square foot of living area. The subject property has an improvement assessment of \$58,130 or \$34.19 per square foot of living area.

The comparables submitted by the appellant have lots that range in size from 18,200 to 25,968 square feet of land area and have land assessments ranging from \$6,350 to \$6,830 or from \$.26 to \$.38 per square foot of land area. The subject property has a land assessment of \$8,640 or \$.36 per square foot of land area.

The comparables also sold from 2004 to 2008 for prices ranging from \$165,000 to \$172,000 or from \$105.91 to \$116.69 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$66,770 was disclosed. The subject's assessment reflects an estimated market value of \$202,456 or \$119.09 per square foot of living area including land using Madison County's 2008 three-year median level of assessments of 32.98%.

In support of the subject's assessment, the board of review submitted the property record cards and a revised analysis of the appellant's comparables. The subject's property record card depicts 1,709 square feet of living area instead of 1,700 square feet of living area as reported by the appellant. Additionally, the property record cards show an 880 square foot garage rather than the 800 square foot garage as reported by the appellant. In addition, the property record cards indicate the comparables are brick and frame construction. The board of review indicated that the dwellings range in size from 1,474 to 1,568 square feet of living area using the property record cards. The comparables have improvement assessments ranging from \$51,520 to \$55,370 or from \$33.28 to \$35.63 per square foot of living area. The subject's property has an improvement assessment of \$58,130 or \$34.01 per square foot of living area.

Again, the comparables sold from 2004 to 2008 for prices ranging from \$165,000 to \$172,000 or from \$105.91 to \$116.69 per square foot living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The Board initially finds the parties submitted four suggested comparables for consideration. After reviewing the record, the Board finds the appellant did not submit supporting documentation

regarding the descriptive information for the subject or comparables. The Board further finds the board of review submitted property record cards supporting the descriptive information used in their analysis. As a result, the Board finds the analysis submitted by the board of review more accurately depicts the descriptive information for the subject and comparables.

The appellant argued the subject property was not uniformly assessed. 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. The Board finds the appellants failed to overcome this burden of proof.

The Board finds the parties submitted four suggested assessment comparables for consideration. The Board gave less weight to comparables 3 and 4 due to their newer age when compared to the subject. The Board finds comparables 1 and 2 are more similar to the subject in design, age and most features, but have unfinished basements, unlike the subject. Additionally, the comparables are smaller than the subject in dwelling size and garage area. They have improvement assessments of \$51,520 and \$51,620 or \$33.28 and \$35.02 per square foot of living area. The subject property has an improvement assessment of \$58,130 or \$34.19 per square foot of living area, which is supported by the two most similar comparables contained in this record on a square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellant also argued the subjects land was not uniformly assessed. The board of review did not address this aspect of the complaint. The comparables submitted by the appellant have lots that range in size from 18,200 to 25,968 square feet of land area with land assessments ranging from \$6,350 to \$6,830 or from \$.26 to \$.38 per square foot of land area. The subject property has a land assessment of \$8,640 or \$.36 per square foot of land which falls within the range established by the land comparables on a square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction 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 appellant has 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.

The appellant also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist.2002). The appellant has not met this burden of proof.

The Board finds the record contains sales information on four suggested comparable sales. The Board gave less weight to comparables 3 and 4 due to their newer age when compared to the subject. The Board also gave less weight to comparable 2 which sold in 2004. The Board finds a sale that occurs four years prior to the January 1, 2008 assessment date is not a good indicator of the subject's fair market value. The Board finds comparable 1 is similar to the subject in design, age and some features, but has an unfinished basement, unlike the subject. Additionally, the comparable is somewhat smaller than the subject in dwelling size and garage area. The comparable sold in 2007 for \$172,000 or \$116.69 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$202,456 or \$119.09 per square foot of living area including land. The Board finds the subject's estimated market value as reflected by its assessment is well justified considering its superior size and features. Thus, no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 23, 2012

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.