



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

APPELLANT: David & Tracy Wickman
DOCKET NO.: 08-04141.001-R-1
PARCEL NO.: 14-2-15-14-17-301-030

The parties of record before the Property Tax Appeal Board are David & Tracy Wickman, the appellants; 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: \$ 11,430
IMPR.: \$ 45,740
TOTAL: \$ 57,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and brick dwelling containing 1,916 square feet of living area that was built in 1987. Features include an unfinished basement, central air conditioning, one fireplace, and a 522 square foot attached garage. The dwelling is situated on a 10,275 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's land and improvement assessments. In support of the inequity claim, the appellants submitted photographs and an equity analysis of three suggested comparables located in close proximity to the subject. The comparables are reported to consist of two-story frame dwellings that were built in 1987 or 1988. Comparables 1, 2 and 3 were reported to have unfinished that contain from 812 to 1,035 square feet. Comparable 4 was described as having an 812 square foot basement with 425 square feet of finished area. All the comparables have central air conditioning. The appellants' analysis did not disclose whether the comparables had garages, but photographs depict the comparables as having two-car garages. The dwellings are reported to range in size from 2,343 to 2,790 square feet of

living area. The dwellings are situated on lots that range in size from 9,381 to 14,144 square feet of land area. The comparables have land assessments ranging from \$9,670 to \$11,950; improvement assessments ranging from \$51,830 to 67,850; and total assessments ranging from \$63,780 to \$79,160 or from \$27.22 to \$29.08 per square foot of living area including land. The subject property has a land assessment of \$11,430; an improvement assessment of \$45,740; and a total assessment of \$57,170 or \$29.84 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$57,170 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a revised assessment analysis of the same three comparable properties submitted by the appellants. The board of review made corrections to the subject's and comparables' descriptive information using the data detailed in each of their property record cards. Corrections include: the subject and comparable 3 have frame and brick exterior construction; comparables 1 and 2 have finished basements of 520 and 774 square feet, respectively; all the comparables have attached garages that contain from 441 to 575 square feet; and the dwellings range in size from 1,918 to 2,202 square feet of living area.

The comparables have improvement assessments ranging from \$51,830 to \$67,850 or from \$27.02 to \$33.30 per square foot of living area. The subject property has an improvement assessment of \$45,740 or \$23.87 per square foot of living area.

The comparables have land assessments ranging from \$9,670 to \$11,950 or from \$.80 to \$1.27 per square foot of land area. The subject property has a land assessment of \$11,430 or \$1.11 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

IN rebuttal, the appellants submitted packets of information that contained four new assessment comparables to further demonstrate the subject's total assessment was not uniform. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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's 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.

The parties submitted descriptions and assessment information for the same three suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to the assessment analysis submitted by the appellants. Based on the property record cards submitted by the board of review, the Board finds the appellants' assessment analysis contained numerous errors or omissions, which resulted in a flawed conclusion.

The Property Tax Appeal Board finds the board of review provided of more detailed assessment analysis, which accurately depicts the subject's and comparables' physical characteristics. The comparables have varying degrees of similarity when compared to the subject in location, age, design, size, and features. The comparables consist of two-story frame or brick and frame dwellings that were built in 1987 or 1988. The comparables have finished basement areas that range in size from 425 to 744 square feet, superior to the subject's unfinished basement. The comparables have central air conditioning, one fireplace and attached garages, like the subject. The dwellings range in size from 1,918 to 2,202 square feet of above grade living area. They have improvement assessments ranging from \$51,830 to \$67,850 or from \$27.02 to \$33.30 per square foot of living. The subject property has an improvement assessment of \$45,740 or \$23.87 per square foot of living area, which is considerably less than the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject property's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the record contains land assessment data for the same three properties submitted by both parties. The comparables were generally similar to the subject in location and size. The comparables have lots that range in size from 9,381 to 14,144 square feet of land area and have land assessments ranging from \$9,670 to \$11,950 or from \$.80 to \$1.27 per square foot of land area. The subject property, which contains 10,275 square feet of land area, has a land assessment of \$11,430 or \$1.11 per square foot of land area. The Board finds the subject land assessment falls within the range established by the similar land comparables contained

in this record. Therefore, no reduction in the subject's land assessment is warranted.

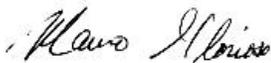
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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.

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



Acting 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: November 18, 2011



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.