



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

APPELLANT: Martin & Sarah Johnes
DOCKET NO.: 08-04783.001-R-1
PARCEL NO.: 24-2-01-33-04-401-025

The parties of record before the Property Tax Appeal Board are Martin & Sarah Johnes, 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: \$12,970
IMPR.: \$74,720
TOTAL: \$87,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling built in 2003. The dwelling contains 2,300 square feet of living area. Features include central air conditioning, one fireplace, a full unfinished basement and a 625 square foot attached garage. The dwelling is situated on approximately 14,525 square feet of land area.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In addition, the appellants argued the subject's land and improvements are inequitably assessed. In support of these claims, the appellants submitted a grid analysis detailing sales and assessment information along with property record cards for the subject and three suggested comparables. The appellants reported the comparables are located within one mile from the subject property. The comparables are one-story frame dwellings that were built from 1997 to 2004. The comparables have full, partially finished basements. Other features include central air conditioning, one fireplace and garages ranging in size from 528 to 552 square feet. The appellants reported the dwellings range

in size from 2,223 to 3,058 per square foot of living area and have total assessments ranging from \$74,790 to \$80,870 or from \$26.44 to \$36.37 per square foot of living area including land. The subject property has a total assessment of \$87,690 or \$38.21 per square foot of living area including land.

The comparables submitted by the appellants have lots that range in size from 11,087 to 11,330 square feet of land area and have land assessments ranging from \$9,000 to \$10,800 or from \$.79 to \$.97 per square foot of land area. The subject property has a land assessment of \$12,970 or \$.89 per square foot of land area.

The comparables sold from March 2008 to May 2008 for prices ranging from \$238,000 to \$255,000 or from \$80.11 to \$114.71 per square foot of living area including land. 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's final equalized assessment of \$87,690 was disclosed. The subject's assessment reflects an estimated market value of \$265,888 or \$115.60 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 a revised grid analysis for the same three suggested comparables as submitted by the appellants. Based on the property record cards the board of review indicated that the subject property contains 2,300 square feet of living area. The board of review also corrected the land and building assessment for comparable #1. In addition, the property record cards show the comparables range in size from 1,823 to 2,058 per square foot of living area. The comparables have improvement assessments ranging from \$63,330 to \$70,070 or from \$34.05 to \$36.05 per square foot of living area. The subject property has an improvement assessment of \$74,720 or \$32.49 per square foot of living area using 2,300 square feet of living area.

Again, the comparables sold from March 2008 to May 2008 for prices ranging from \$238,000 to \$255,000 or from \$119.05 to \$139.88 per square foot of 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 three suggested assessment comparables for consideration. After reviewing the record, the Board finds the appellants used incorrect descriptive information for the subject property and comparables. The Board

finds that the appellants included finished basements in the total amount of living area. The Board finds accepted real estate valuation theory provides only above grade finished square footage is calculated in the total amount of living area. Finished basements are considered an amenity. After reviewing the property record cards supplied by the appellants and board of review, the Board finds the subject property contains 2,300 per square foot of living area. The Board also finds the three comparables submitted by both parties range in size from 1,823 to 2,058 per square foot of living area.

The appellants 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 have not met this burden of proof.

The record contains three suggested assessment comparables for the Board's consideration. The comparables are similar to the subject in design, age and most features but have finished basements, unlike the subject. Additionally, the comparables are smaller than the subject in dwelling size. The comparables have improvement assessments ranging from \$63,330 to \$70,070 or from \$34.05 to \$36.05 per square foot living area. The subject property has an improvement assessment of \$74,720 or \$32.49 per square foot of living area, which falls within the range established by the most similar comparables in the record on a square foot basis. Therefore, no reduction in the subject's improvement assessment is warranted on this basis.

The appellants also argued that the subject's land was not uniformly assessed. The board of review did not address this aspect of the appellants' complaint. The comparables submitted by the appellants have lots that range in size from 11,087 to 11,330 square feet of land area with land assessments ranging from \$9,000 to \$10,800 or from \$.79 to \$.97 per square foot of land area. The subject property has a land assessment of \$12,970 or \$.89 per square foot of land area, which falls within the range established by the comparables on a per 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 appellants have 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 on this basis.

The appellants 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 have not met this burden of proof.

The Board finds the record contains sales information for three suggested comparable sales. The comparables are similar to the subject in design, age and most features but have finished basements unlike the subject. In addition, the comparables are smaller than the subject in size and contain less land area than the subject. The comparables sold from March 2008 to May 2008 for prices ranging from \$238,000 to \$255,000 or from \$119.05 to \$139.88 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$265,888 or \$115.60 per square foot of above grade living area including land, which falls below the range established by the similar comparables contained in this record on a per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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.