



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

APPELLANT: Sonya Brooks & Mary McKinney  
DOCKET NO.: 08-04933.001-R-1  
PARCEL NO.: 14-2-15-22-12-201-019

The parties of record before the Property Tax Appeal Board are Sonya Brooks & Mary McKinney, 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:** \$17,820  
**IMPR.:** \$85,170  
**TOTAL:** \$102,990

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 2,802 square feet of living area. The dwelling is 16 years old. Features of the home include a full walkout basement that is partially finished, central air conditioning, two fireplaces, and an attached three-car garage. The property also features a 480 square foot inground pool and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties located in the same neighborhood code assigned by the assessor and described as one-story brick or brick and frame dwellings that range in age from 15 to 17 years old. The comparable dwellings range in size from 2,475 to 3,082 square feet of living area. Features include finished basements, central air conditioning and garages. Three comparables also have a fireplace. The comparables have improvement assessments ranging from \$74,320 to \$78,690 or from \$24.46 to \$30.84 per square foot of living area. The subject's improvement assessment is \$85,170 or \$30.40 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment to the pre-equalized total assessment of \$99,770.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$102,990 was disclosed. The board of review asserted that appellants presented four comparables similar to the subject, except that the subject is superior in that it has an inground pool. The board of review further noted the appellants' comparables present a range of improvement assessments from \$24.46 to \$30.84 per square foot of living area and the subject is within the range of these comparables at \$30.40 per square foot of living area even with the presence of the inground pool. Based on this evidence, the board of review requested confirmation of the subject's equalized 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the comparables submitted by the appellants were similar to the subject in location, size, style, exterior construction, features and/or age with the exception that the comparables did not enjoy an inground pool like the subject. These comparables had improvement assessments that ranged from \$24.46 to \$30.84 per square foot of living area. The subject's improvement assessment of \$30.40 per square foot of living area is within the range established by the most similar comparables and appears justified when considering the subject's pool feature and differences in dwelling sizes among the properties. After considering adjustments and the differences the comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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 appellants 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

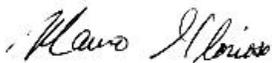
the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.

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Chairman



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Member



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Member



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Member



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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



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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.