



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

APPELLANT: Lynette Sphar
DOCKET NO.: 08-05391.001-R-1
PARCEL NO.: 13-2-21-21-12-201-001

The parties of record before the Property Tax Appeal Board are Lynette Sphar, 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: \$6,570
IMPR.: \$50,650
TOTAL: \$57,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick construction containing 2,356 square feet of living area. The dwelling is 34 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 529 square foot garage. The subject site consists of 21,600 square feet of land area located in Collinsville, Collinsville Township, Madison County.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this assertion, the appellant submitted a letter and information on three comparable properties located in close proximity to the subject. The comparables are described as a one-story and two, split-level masonry and frame dwellings that range in age from 26 to 40 years old. The comparable dwellings range in size from 2,355 to 2,694 square feet of living area. Features include finished basements, central air conditioning, a fireplace, and a garage ranging in size from 575 to 600 square feet of building area. Comparable #2 also features an inground swimming pool. These three comparables have improvement assessments ranging from \$50,710 to \$59,490 or from \$21.32 to \$22.16 per square foot of living area. The subject's improvement assessment is \$50,650 or \$21.50 per square foot of living area.

In the letter, the appellant discussed the steep and sometimes inaccessible driveway of the subject property and included photographs depicting a sinking front porch, rotting front eaves, an uneven front walkway due to settling, and mortar joint cracks in the brick exterior due to settling. The appellant further reported the kitchen is small and inconveniently shaped. 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 equalized assessment of \$57,220 was disclosed. The board of review contended that the subject's per-square-foot improvement assessment falls within the range of the comparables the appellant presented. Therefore, 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends 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). 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 appellant has not met this burden.

The Board finds the comparables submitted by the appellant were similar to the subject in location, size, exterior construction, and/or age. These comparables had improvement assessments that ranged from \$50,710 to \$59,490 or from \$21.32 to \$22.16 per square foot of living area. The subject's improvement assessment of \$50,650 or \$21.50 per square foot of living area is within the range established by these comparables on a per-square-foot basis. After considering adjustments and the differences in 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 on this record.

The appellant in her letter also argued that various deficiencies in the subject property make it less valuable than comparable properties. Importantly, however, the appellant provided no empirical data to indicate the property was over-valued based on the existence of these deficiencies and thus the Property Tax Appeal Board has given these arguments little merit.

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

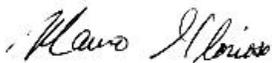
taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant 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.

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.