



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

APPELLANT: Michael Massie
DOCKET NO.: 08-05427.001-R-1
PARCEL NO.: 09-2-22-04-05-102-001

The parties of record before the Property Tax Appeal Board are Michael Massie, 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: \$9,950
IMPR.: \$0
TOTAL: \$9,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject vacant parcel of 12,000 square feet of land area is located in Troy, Jarvis Township, Madison County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four vacant land comparables said to be in close proximity to the subject. The parcels range in size from 17,000 to 46,600 square feet of land area and have land assessments ranging from \$660 to \$11,590 or from \$0.01 to \$0.49 per square foot of land area. The subject's land assessment is \$9,950 or \$0.83 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to the pre-equalized assessment of \$9,540 or \$0.80 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized land assessment of \$9,950 was disclosed.

In support of the subject's land assessment, the board of review presented four comparable parcels said to be in the subject's subdivision. Appellant's comparable #2 which was reported as a 17,000 square foot parcel was presented as board of review comparable #1 as an 8,125 square foot parcel with an equalized land assessment of \$8,590 or \$1.06 per square foot of land area

as compared to the appellant's contention that the land assessment was \$8,380 or \$0.49 per square foot of land area.

The three remaining comparable properties contain either 18,400 or 23,100 square feet of land area and have land assessments of either \$16,070 or \$18,910 or \$0.82 or \$0.87 per square foot of land area. Based on this evidence, the board of review contends that the subject's land assessment falls within the range of properties in the subject's subdivision and therefore, the board of review requested confirmation of the subject's land 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 land 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 parties submitted a total of seven equity comparables for the Board's consideration. The Board has given less weight to appellant's data concerning comparable #2 as the descriptive data and assessment data were refuted by the board of review. In the absence of any rebuttal from the appellant, the Board finds that the board of review's descriptive data for this property is accepted as accurate.

The Board has given less weight to appellant's comparables #1 and #3 due to their substantially larger land sizes. The Board finds appellant's comparable #4 and the board of review's comparables were most similar to the subject in location and size. These comparables had land assessments ranging from \$7,710 to \$18,910 or from \$0.32 to \$1.06 per square foot of land area. The subject's land assessment of \$9,950 or \$0.83 per square foot of land area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land 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,

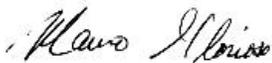
is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis 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.