



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

APPELLANT: Daniel & Cynthia Smith
DOCKET NO.: 08-05957.001-R-1
PARCEL NO.: 18-33.0-233-038

The parties of record before the Property Tax Appeal Board are Daniel and Cynthia Smith, the appellant, and the St. Clair 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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,707
IMPR.: \$63,248
TOTAL: \$71,955

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of masonry construction containing 1,948 square feet of living area. The dwelling was constructed in 2007. Features of the home include a 270 square foot sunroom, a full unfinished basement, central air conditioning and a two-car attached garage. The subject property has a 13,801 square foot site and is located in New Athens, New Athens Township, St. Clair County.

The appellants appeal is based on unequal treatment in the assessment process. In support of their argument the appellants submitted information on three comparable properties described as being improved with one-story dwellings of masonry construction that range in size from 1,729 to 2,051 square feet of living area. The dwellings were built from 1996 to 2004. Features of each home include a full basement with one being finished, central air conditioning and a three-car attached garage. One comparable is also described as having a fireplace. The comparables have sites ranging in size from 11,652 to 17,193 square feet of land area. In comparing the properties the appellants utilized the market values as reflected on the respective property record cards for the subject and the comparables. The Board finds, however, the record contains an aerial photograph of the subdivision where the subject and the comparables are located. The aerial photograph depicts the parcel number and the equalized land and improvement assessments

for the subject and the comparables, which the Property Tax Appeal Board will utilize in determining the correct assessment of the subject property. The comparables have improvement assessments ranging from \$52,992 to \$62,617 or from \$29.46 to \$36.22 per square foot of living area. The comparables have land assessments of \$8,707 and \$9,234 or from \$.54 to \$.75 per square foot of land area. 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 totaling \$71,955 was disclosed. The subject has an improvement assessment of \$63,248 or \$32.47 per square foot of living area and an equalized land assessment of \$8,707 or \$.63 per square foot of land area. In support of the assessment the board of review presented descriptions and assessment information on four comparable properties improved with one-story masonry or frame and masonry dwellings that range in size from 1,602 to 1,845 square feet of living area. Board of review comparable #1 was the same property as appellants' comparable #1. The dwellings were constructed from 2004 to 2007. Three comparables had full basements, each comparable had central air conditioning and each comparable had an attached two or three-car garage ranging in size from 624 to 996 square feet of building area. The comparables had sites ranging in size from .253 to .314 acres or from 11,021 to 13,678 square feet. These properties have equalized improvement assessments ranging from \$52,069 to \$62,617 or from \$32.05 to \$36.22 per square foot of living area. These same comparables had equalized land assessments ranging from \$7,240 to \$11,638 or from \$.63 to \$.85 per square foot of land area. 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 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 and the board of review are similar to the subject in location. The comparables were also relatively similar to the subject dwelling in size, style, construction, features and age. These comparables had improvement assessments that ranged from \$29.46 to \$36.22 per square foot of living area. The subject's improvement assessment of \$32.47 per square foot of living area is within the range established by these comparables. The

comparables had land assessments ranging from \$.54 to \$.85 per square foot of land area. The subject's land assessment is \$.63 per square foot of land area, which is within the range established by the comparables.

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 exists on the basis of the evidence in this record.

In conclusion the Property Tax Appeal Board finds a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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.