



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

APPELLANT: Steven Weeks & Marcia Ginger
DOCKET NO.: 08-06019.001-R-1
PARCEL NO.: 06-21.0-219-036

The parties of record before the Property Tax Appeal Board are Steven Weeks & Marcia Ginger, the appellants, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$11,305
IMPR.: \$33,292
TOTAL: \$44,597**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 10,454 square feet of land area¹ is improved with a split-level single-family dwelling of frame construction containing 1,189 square feet of living area. The dwelling is 2 years old. Features of the home include a 1,092 square foot unfinished basement, central air conditioning, and a 440 square foot garage. The property is located in Dupo, Sugarloaf Township, St. Clair County.

The appellants' indicated the basis of the appeal was unequal treatment in the assessment process as to both the land and improvement assessments of the subject property. The appellants also reported that the subject property was purchased in May 2006 for \$158,862.² In support of the inequity argument, the appellants submitted information on three comparable properties

¹ While the appellants reported the subject contains 7,500 square feet of land area, the board of review indicated the subject contains 10,454 square feet of land area. In rebuttal the appellants did not provide any data to support their smaller land size claim.

² The subject's 2008 pre-equalized assessment of \$54,667 reflects a market value of approximately \$164,000 or \$137.93 per square foot of living area including land.

said to be either one street over or in the same neighborhood as the subject property.

After the issuance of the Final Decision by the St. Clair County Board of Review, an equalization factor of 1.0702 was applied to the subject's township. Therefore, each of the assessments presented by the appellants along with that of the subject property will be analyzed with the equalization factor applied.

The comparable parcels each reportedly consist of 7,500 square feet of land area. The properties have land assessments of \$10,455 or \$11,683 which is either \$1.39 or \$1.56 per square foot of land area. The subject parcel with a size of 10,454 square feet of land area has an equalized land assessment of \$11,305 or \$1.08 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$10,000 or \$0.96 per square foot of land area.

Each of these comparable parcels is improved with split-level frame dwelling that is 4 years old. The comparable dwellings contain either 1,189 or 1,400 square feet of living area. Features include basements of either 728 or 1,092 square feet of building area, central air conditioning, and garages of either 440 or 672 square feet of building area. One comparable also has a fireplace and each of the comparables has a deck. The comparables have equalized improvement assessments ranging from \$32,470 to \$35,920 or from \$23.91 to \$30.21 per square foot of living area. The subject's equalized improvement assessment is \$47,200 or \$39.70 per square foot of living area. The appellants also reported sale prices for each of these properties. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$30,500 or \$25.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$58,505 was disclosed.³ After reviewing the appellants' evidence, the board of review agreed to reduce the subject's assessment to \$50,857 contending that board of review comparable #1 which sold for \$147,000 supported a change in the subject's assessment with an adjustment for the difference in land size.

In further response to the appellants' evidence, the board of review noted that appellants' sale #3 was due to a foreclosure action (copy of the Notice of Foreclosure included). The board of review also contended "the appraisal mentioned damage on this property," but provided no documentation from an appraisal for this property. A copy of the PTAX-203 Real Estate Transfer Declaration for appellants' comparable #3 was submitted indicating the property was advertised for sale or sold using a

³ Subsequent to the issuance of the board of review's final decision dated June 19, 2009, an equalization factor of 1.0702 was applied raising the subject's total assessment from \$54,667 to \$58,505.

real estate agent, but a Special Warranty Deed was the manner of conveyance. For these foregoing reasons, the board of review requested that no weight be given to this sale reported by the appellants.

The board of review also presented descriptions and sales data on three comparable properties located in close proximity to the subject. Based on this evidence, the board of review requested a reduction in the subject's assessment to \$50,857 or a market value of approximately \$152,571.

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment and providing the street address, date of sale and sale price for three additional properties said to be comparable to the subject and located within the subject's subdivision. No other descriptive information for these three properties was presented. The comparables sold between September 2009 and May 2010 for prices ranging from \$102,500 to \$126,500.

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 improvement assessment is warranted. However, the Board also finds that no reduction in the subject's land assessment is warranted on this record.

Initially, pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. [Emphasis added.] (86 Ill.Admin.Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the three new comparables submitted by appellants in conjunction with their rebuttal argument and made in response to the board of review's proposal to reduce the subject's assessment.

The appellants contend unequal treatment in the subject's land and improvement assessments 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 appellants have met this burden as to the improvement assessment, but have not met this burden with respect to the subject's land assessment.

The appellants submitted three equity comparables to support their lack of uniformity argument. The board of review failed to provide any responsive equity data. The Property Tax Appeal Board finds no merit to the appellants' claim that the land assessment of the subject parcel was inequitable. The subject parcel is substantially larger than the three comparables presented by the appellants. However, on a per-square-foot basis the subject has a land assessment of \$1.08 whereas the comparables have land assessments of either \$1.39 or \$1.56 per square foot of land area. Based on this data, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

As to the improvement inequity argument, the Property Tax Appeal Board has given less weight to appellants' comparable #2 due to its larger dwelling size. The Board finds comparables #1 and #3 submitted by the appellants were most similar to the subject in location, size, style, exterior construction, and/or age. These comparables had equalized improvement assessments of \$27.31 and \$30.21 per square foot of living area. The subject's equalized improvement assessment of \$39.70 per square foot of living area is above the range established by the most similar comparables. Moreover, the board of review's proposed improvement assessment reduction to \$39,552 or \$33.26 per square foot of living area is also above the most similar comparables on this record. Therefore, the Property Tax Appeal Board finds after considering adjustments and the differences in both parties' comparables when compared to the subject, the subject's equalized improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted.

For the foregoing reasons, the Board finds that the appellants have proven by clear and convincing evidence that the subject improvement is inequitably assessed, but the appellants have not proven by clear and convincing evidence that the subject parcel is inequitably assessed.

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 M. Louie

Member

Shawn P. Lerski

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: January 21, 2011

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.