



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

APPELLANT: Michael & Elizabeth Miller
DOCKET NO.: 08-06054.001-R-1
PARCEL NO.: 07-13.0-412-004

The parties of record before the Property Tax Appeal Board are Michael & Elizabeth Miller, the appellants; 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: \$22,268
IMPR.: \$64,969
TOTAL: \$87,237

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,142 square feet of living area. The dwelling is 22 years old. Features of the home include central air conditioning, a fireplace and a 961 square foot masonry garage.

The appellants claim unequal treatment in the assessment process as the basis of the appeal. In support of this argument the appellants submitted information on four comparable properties. The evidence further revealed that the appellant did not file a complaint with the board of review but filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review. Based on their equity evidence, the appellants requested a reduction in the subject's improvement assessment reflecting the removal of the township equalization factor.

The comparables submitted by the appellants are described as either 1.5 or 2-story frame or frame and masonry dwellings that range in age from 12 to 49 years old. The comparable dwellings range in size from 2,672 to 3,356 square feet of living area. Features include central air conditioning and fireplaces. Three of the comparables had basements and two were listed as having garages. The comparables have improvement assessments ranging

from \$17.03 to \$19.76 per square foot of living area. The subject's improvement assessment is \$20.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$87,237 was disclosed. The board of review presented descriptions and assessment information on five comparable properties consisting of two-story frame and masonry dwellings that range in age from 10 to 22 years old. The dwellings range in size from 2,440 to 3,776 square feet of living area. Features include central air conditioning and garages ranging from 504 to 768 square feet. Three of the comparables have full basements and four have fireplaces. These properties have improvement assessments ranging from \$24.42 to \$29.33 per square foot of living 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 parties to the appeal submitted a total of nine assessment comparables for the Board's consideration. The Board finds the comparables most similar to the subject in location size and age had improvement assessments that ranged from \$17.03 to \$29.33 per square foot of living area. The subject's improvement assessment of \$20.68 per square foot of living area is 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 appellants did not demonstrate with clear and convincing evidence that the subject was inequitably assessed. Therefore, the Board finds that 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.

Donald 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: January 31, 2013

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.