



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

APPELLANT: Robert & Christina Harrison
DOCKET NO.: 08-06223.001-R-1
PARCEL NO.: 02-26.0-111-028

The parties of record before the Property Tax Appeal Board are Robert & Christina Harrison, 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: \$3,372
IMPR.: \$8,099
TOTAL: \$11,471

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 784 square feet of living area. The dwelling is 58 years old and is built over a crawl space foundation. The subject property is located in East St. Louis Township, St. Clair County.

The appellants' appeal is based on unequal treatment in the assessment process. While the basis of the appeal was comparable sales, the appellants submitted only two sales which were not proximate to the assessment date of January 1, 2008. The appellants submitted information on four comparable properties described as one-story frame dwellings that range in age from 49 to 77 years old. The comparable dwellings range in size from 480 to 1,532 square feet of living area. The comparables have improvement assessments ranging from \$5,105 to \$8,933 or from \$4.85 to \$10.64 per square foot of living area. The subject's improvement assessment is \$8,099 or \$10.33 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties, two of which were also

submitted by the appellants. The comparables consist of one-story frame dwellings that range in age from 53 to 81 years old. The dwellings range in size from 816 to 952 square feet of living area. These properties have improvement assessments ranging from \$6,963 to \$8,933 or from \$7.90 to \$10.44 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 record contains descriptions and assessment information on six different comparables submitted by the parties. The Property Tax Appeal Board gives diminished weight to appellants' comparables # 1 and #4 due to the vast size differences between these two properties and the subject. Appellants' comparable #1 contains 1,532 square feet of living area; this is 95% larger than the subject. Appellants' comparable #4 contains only 480 square feet of living area, or 39% less square footage than the subject.

The Property Tax Appeal Board finds the remaining four comparables to be most representative of the subject in location, size, style and features. Due to their similarities to the subject these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$6,963 to \$8,933 of from \$7.90 to \$10.44 per square foot of living area. The subject's improvement assessment of \$8,099 or \$10.33 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 subject's improvement assessment is equitable and 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.