



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

APPELLANT: Dave Wormald
DOCKET NO.: 08-06240.001-R-1
PARCEL NO.: 17-05.0-405-021

The parties of record before the Property Tax Appeal Board are Dave Wormald, 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: \$25,894
IMPR: \$79,777
TOTAL: \$105,671

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling built in 2006. The dwelling contains 2,762 square feet of living area. Features include central air conditioning, a full unfinished basement and a 1,150 square foot garage. The dwelling is situated on approximately 58,414 square feet of land area.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's land and improvements are inequitably assessed. In support of these claims, the appellant submitted a letter addressing the value of the land based on amount of useable land, terrain and various underground utilities. Also included were property record cards, an aerial map and an assessment grid analysis detailing assessment and property characteristics for the subject property and three suggested comparables. The comparables are located in the subject's neighborhood assessment code as defined by the local assessor. The comparables consist of one story dwellings of brick exterior construction built from 2003 to 2006. Other features include full unfinished basements, central air conditioning and garages from 748 to 1,040 square feet. The

appellant reported the dwellings range in size from 2,012 to 2,902 square feet of living area. The suggested comparables have improvement assessments ranging from \$43,398 to \$85,177 or from \$21.57 to \$34.50 per square foot of living area. The subject property has an improvement assessment of \$79,777 or \$28.88 per square foot of living area.

The suggested comparables submitted by the appellant are reported to have lots that range in size from 36,503 to 44,431 square feet of land area. The comparables have land assessments ranging from \$19,986 to \$23,654 or from \$.47 to \$.57 per square foot of land area. The subject property has a land assessment of \$25,894 or \$.44 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvements assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$105,671 was disclosed.

In support of the subject's assessment, the board of review submitted property record cards, an aerial map and a grid analysis of four suggested comparables. Comparable 1 is common to both parties. The comparables are located from 320 to 1,010 feet from the subject property. The comparables consist of one story dwellings of brick or brick and frame exterior construction built from 2003 to 2006. Other features include full basements with three being partially finished, central air conditioning and garages from 720 to 1,040 square feet. The appellant reported the dwellings range in size from 2,232 to 3,084 square feet of living area. The suggested comparables have improvement assessments ranging from \$75,492 to \$94,197 or from \$30.54 to \$34.54 per square foot of living area

The comparables have lots that range in size from 28,372 to 44,900 square feet of land area and land assessments ranging from \$20,854 to \$26,056 or from \$.47 to \$.81 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was not uniformly assessed. The Illinois Supreme Court has held that 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. The Board finds the appellant has not met this burden of proof.

With respect to the subject's improvement assessment, the record contains six suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties were located in close proximity to the subject. The Board gave less weight to both parties' comparable 1 and the board of review's comparables 3 and 4 based on partial finished basements, unlike the subject. The board also gave less weight to the appellant's comparable 3 based on its considerably smaller size when compared to the subject. The Board finds comparable 2 submitted by the appellant and comparable 2 submitted by the board of review are more similar to the subject in location, design, age and features. Although, the comparables are somewhat larger in dwelling size when compared to the subject property. These comparables have improvement assessments of \$85,177 and \$89,210 or \$29.35 and \$30.67 per square foot living area, respectively the subject property has an improvement assessment of \$79,777 or \$28.88 per square foot of living area, which is below the most similar comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellant also argued that the subject's land was not uniformly assessed. The record contains six suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties were located in close proximity to the subject. The Board finds the comparables submitted by both parties are similar to the subject in location and have smaller land sizes than the subject property. These comparables have lots that range in size from 28,372 to 44,900 square feet of land area with land assessments ranging from \$19,986 to \$26,056 or from \$.47 to \$.81 per square foot of land area. The subject property has a land assessment of \$25,894 or \$.44 per square foot of land area, which falls below the range established by all of the comparables in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction is warranted.

The appellant also argued that the land was not correctly assessed based on the amount of useable land, terrain and underground utilities. The Board finds that the appellant provided no evidence with respect to the diminished valuation of the land due to these perceived detrimental factors.

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 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 on this basis.

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: June 22, 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.