



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

APPELLANT: Donald & Joyce Dudeck
DOCKET NO.: 08-06361.001-R-1
PARCEL NO.: 18-34.0-115-022

The parties of record before the Property Tax Appeal Board are Donald & Joyce Dudeck, 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: \$4,960
IMPR.: \$0
TOTAL: \$4,960

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a .44 acre parcel of vacant land located in New Athens Township, St. Clair County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted parcel identification numbers and land assessment information on four suggested comparable properties. Also submitted was a copy of the assessment publication list taken from newspaper with the subject's and comparables' listings highlighted. In addition, the appellants submitted an aerial photo map of the general location area of the subject property. No information was given as to size of the comparable properties. The comparables have assessments ranging from \$145 to \$515. The subject's assessment listed on the appeal application is \$4,620¹. 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 of \$4,960 was

¹ The appellants filed the Residential Appeal form where they listed the subject's assessment after board of review action as being \$4,620. Board of Review Notes on Appeal indicates the subject's assessment after an application of board of review township equalization factor for New Athens Township of 1.0737 as being \$4,960.

disclosed. To rebut the appellants' inequity argument the board of review presented computer printouts of the descriptions and assessment information on the appellants' comparable properties. The board of review noted that appellants' comparables 1 and 2 were classified as 0032-Developer Residential and Comparables 3 and 4 are classified as farmland. 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 appellant contends 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 appellant has not met this burden.

The Board finds the comparables submitted by the appellant are classified as either developer's residential land or farmland. Both of these classifications receive preferential treatment or assessments allowed under the Property Tax Code. (35 ILCS 200/10-30) and (35 ILCS 200/10-110). The appellants did not raise the argument that the subject property should be assessed as either farmland or subdivision land owned by the developer and thus eligible for preferential assessment treatment. Based upon the evidence in the record, the Board finds the appellants' suggested comparables are classified differently than the subject property and therefore are not probative in showing assessment inequity. Thus, the Board finds the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the 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.



Chairman



Member



Member



Member



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



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.