



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

APPELLANT: Steven and Linda Roberts
DOCKET NO.: 09-00017.001-R-1
PARCEL NO.: 11-53-02-209-011

The parties of record before the Property Tax Appeal Board are Steven and Linda Roberts, the appellants; and the Greene 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 **Greene** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 1,858
IMPR: \$ 37,361
TOTAL: \$ 39,219

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of frame construction containing 1,732 square feet of living area that was built in 1995. Features include a full unfinished walkout basement, central air conditioning, a deck, a 288 square foot carport and a 936 square foot detached garage.

The appellant, Linda Roberts, appeared before the Property Tax Appeal Board claiming the subject property was inequitably assessed. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted property record cards, photographs and an equity analysis of three suggested comparables that are located from ½ of a mile to 2 miles from the subject. The comparables consist of a one-story, a one and one-half story and a two-story dwelling of frame construction that are from 29 to 108 years old. All the dwellings have unfinished basements. Comparables 1 and 2 have central air conditioning and one fireplace. Comparable 1 has a 528 square foot attached garage. Comparable 2 has a 960 square foot garage and a 264 square foot carport. The dwellings contain from 1,493 to 1,868 square feet of living area and have improvement assessments ranging from \$37,998 to \$43,670 or from

\$20.34 to \$29.25 per square foot of living area. The subject property has an improvement assessment of \$37,361 or \$21.57 per square foot of living area.

At the hearing, the appellant submitted photographs of nearby properties that are in deteriorating condition. The appellant argued the condition these properties devalue the subject property. The appellants did not submit any market value evidence that would show the subject's assessment was not reflective of fair market value.

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 \$39,219 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis of three suggested comparables located in close proximity within the subject's subdivision. The comparables consist of one-story frame dwellings that were built from 1993 to 2003. Comparable 1 has a full walkout basement and comparables 2 and 3 have crawl space foundations. All the comparables have central air conditioning. Comparable 1 has a 576 square foot detached metal pole building/garage and a 1,500 square foot detached metal pole building. Comparable 2 has a 576 square foot attached garage and a 780 square foot detached garage. Comparable 3 has a 576 square foot attached garage and a 720 square foot pole building. The dwellings range in size from 1,344 to 1,650 square feet of living area and have improvement assessments ranging from \$31,081 to \$46,902 or from \$23.13 to \$28.43 per square foot of living area. The subject property has an improvement assessment of \$37,361 or \$21.57 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued board of review comparable 1 has been abandoned and comparable 3 is listed for sale at \$117,000.

After hearing the testimony 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 no reduction in the subject's assessment is warranted.

The appellants argued unequal treatment in the assessment process. 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 appellants failed to overcome this burden of proof.

The parties submitted assessment information for six suggested comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. All the comparables are located a considerable distance from the subject; comparables 2 and 3 are of a dissimilar design when compared to the subject; and all the comparables are considerably older than the subject.

The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, size and features. The Board recognizes comparables 2 and 3 are inferior when comparable to subject due to their crawl space foundations as compared to the subject's full walkout basement. These comparables have improvement assessments ranging from \$31,081 to \$46,902 or from \$23.13 to \$28.43 per square foot of living area. Comparable 1 is most similar to the subject in all aspects and has an improvement assessment of \$46,902 or \$28.43 per square foot of living area. The subject property has an improvement assessment of \$37,361 or \$21.57 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary 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 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). When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. 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. Therefore, no reduction in the subject's assessment is 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.

Ronald 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.