



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

APPELLANT: Mary Zerlan
DOCKET NO.: 09-00048.001-R-1
PARCEL NO.: 14-2-15-13-18-303-040

The parties of record before the Property Tax Appeal Board are Mary Zerlan, the appellant, and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,820
IMPR: \$101,170
TOTAL: \$113,990

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction with brick veneer trim containing 2,264 square feet of living area. The dwelling is 6 years old. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a 600 square foot garage. The property is located in Edwardsville Township, Madison County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment.¹ No dispute was raised concerning the land assessment. The appellant also reported that the original construction cost of the dwelling was \$270,000.

In support of the inequity argument, the appellant submitted information on three comparable properties located within ¼ of a mile of the subject. The comparables are described as one-story frame or frame and masonry dwellings that were 6 or 7 years old. The dwellings range in size from 1,951 to 2,093 square feet of

¹ While the appellant also marked comparable sales as a basis of this appeal, the sales data provided for the properties was too distant in time from the assessment date of January 1, 2009 to be considered a reliable or valid indicator of the subject's estimated market value. The sales of the suggested comparables reportedly occurred between 1994 and 2004.

living area. Comparables #1 and #3 have finished basements. Each home has central air conditioning, one or two fireplaces and a garage. Comparable #2 also has a pool. The comparables have improvement assessments ranging from \$82,880 to \$93,140 or from \$42.03 to \$47.50 per square foot of living area. The subject's pre-equalized improvement assessment is \$98,040 or \$43.30 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$93,140 or \$41.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final pre-equalized assessment of \$110,460 was disclosed.² In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties, two of which were appellant's comparables #1 and #3. The comparables are located from .88 to 1.58-miles from the subject and are improved with one-story frame with brick or masonry and frame dwellings that range in age from 10 to 17 years old. The dwellings range in size from 1,951 to 2,118 square feet of living area. Features include full or partial basements with finished area, central air conditioning, a fireplace and garages ranging in size from 529 to 1,012 square feet of building area. These properties have improvement assessments ranging from \$82,880 to \$93,140 or from \$42.69 to \$47.50 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 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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. Although the subject, based on its date of construction is the newest of all of the properties presented, the Board finds the comparables submitted by both parties were otherwise similar

² Subsequent to the filing of this appeal, the board of review issued an equalization factor of 1.03190 for all non-farm properties within the township which increased the assessments. The subject's equalized assessment is \$113,990.

to the subject in location, size, style, exterior construction and/or features. The comparables had pre-equalized improvement assessments that ranged from \$42.03 to \$47.50 per square foot of living area. The subject's pre-equalized improvement assessment of \$43.30 per square foot of living area is within the range established by these similar comparables and appears justified given the subject's larger dwelling size and newer age as compared to the comparables. Likewise applying the equalization factor of 1.03190 to the comparables reflects equalized improvement assessments from approximately \$43.37 to \$49.02 per square foot of living area whereas the subject has an equalized improvement assessment of approximately \$44.68 per square foot of living area. 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.

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 taxation 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 appellant 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.

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

Frank J. [unclear]

Member

Mark [unclear]

Member

[unclear]

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: March 22, 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.