



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

APPELLANT: Donald & Susan Anderson  
DOCKET NO.: 09-00776.001-R-1  
PARCEL NO.: 14-34-127-004

The parties of record before the Property Tax Appeal Board are Donald & Susan Anderson, the appellants; and the McLean 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 McLean County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$16,466  
**IMPR.:** \$57,026  
**TOTAL:** \$73,492

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a residential lot improved with a single family dwelling located in McLean County, Illinois. The lot has 13,530 square feet of land area with 123 front feet of street frontage.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's land is inequitably assessed. The appellants did not contest the subject's improvement assessment. In support of this argument, the appellants offered a map, assessor information sheets and an assessment grid analysis of three suggested land comparables. The comparables are located directly across the street from the subject property. They contain from 14,949 to 15,656 square feet of land area and have land assessments ranging from \$13,654 to \$14,206 or \$.91 per square foot of land area. The subject property has a land assessment of \$16,466 or \$1.22 per square foot of land area. Based on this evidence the appellants requested a reduction in the subject's land assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$73,492 was disclosed. In support of the subject property's land assessment, the board of review submitted a letter in response to the appeal; parcel information sheets which included land square footage, land width, land depth; various maps and a spreadsheet detailing assessment data on both the appellants' and board of review's suggested land comparables. The board of review submitted eight suggested land comparables located next door, across the street or within one block of the subject property. The board of reviews comparables contain from 105 to 150 front feet of land area and have land assessments ranging from \$14,487 to \$20,695 or from \$137.92 to \$138.03 per front foot of land area. The subject's lot has 123 front feet and a land assessment of \$16,466 or \$133.87 per front foot land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants' comparables contain from 99 to 103 front feet of land area and have land assessments ranging from \$13,654 to \$14,206 or \$137.92 per front foot of land area.

The board of review indicated that when calculating the value of the land based on the total square foot of the parcel, it appears that there is a lack of uniformity. However, the board of review argued that land assessments in the subject's area are calculated on a front foot basis.

Under rebuttal, the appellants pointed out the statement made by the board of review of "when calculating the value of land based on the total square foot of the parcel, it does indeed appear there is a lack of uniformity." The appellant reiterated that this is the main point of the appeal. The appellants also listed the land sizes of both parties' comparables, but did not calculate their per square foot land 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 appellants' argument was 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. After an analysis of the assessment data, the Board finds that the appellants have not met this burden.

Both parties presented a total of 11 suggested land equity comparables for the Board's consideration. The Property Tax

Appeal Board finds the land comparables submitted by both parties are similar to the subject in terms of size and proximity. They have land assessments ranging from \$13,654 to \$20,695 or from \$137.92 to \$138.03 per front foot of land area. The subject has a land assessment of \$16,466 or \$133.87 per front foot of land area, which falls below the range established by similar assessment comparables detailed in the record on a front foot basis. Therefore no reduction in the subject's land is warranted.

As a further check of uniformity, the Board finds both parties land comparables, which are similar to the subject in terms of location and size, support the subject's land assessment on a per square foot basis. The evidence indicates both parties' land comparables contain from 12,221 to 16,368 square feet of land and have land assessments ranging from \$13,654 to \$20,695 or from \$.91 to \$1.38 per square foot of land area. The subject property contains 13,530 square feet of land area and has a land assessment of \$16,466 or \$1.22 per square foot of land area. The Board finds the land assessment falls within the range established by the similar land comparables contained in the record on a per square foot basis. As a result, the Property Tax Appeal Board finds the appellants have not demonstrated that the subject property's land was inequitably assessed by clear and convincing evidence.

When an appeal is based on assessment inequity, the appellants have the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables. There should also be a showing of physical, locational and jurisdictional similarities, as well as of market value considerations. The Board finds the appellant provided no evidence in this appeal that demonstrate land assessments were not reflective of their fair market value. As a result, the Board finds the appellants have failed to show the subject's land was inequitably assessed. 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 appellants disclosed that properties located in the same general 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. Thus, the Board finds a reduction in the subject property'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: April 20, 2012



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.