FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gregory Malerich
DOCKET NO.: 09-01134.001-R-1
PARCEL NO.: 15-31-101-050

The parties of record before the Property Tax Appeal Board are Gregory Malerich, the appellant; 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:	$15,768
IMPR.:	$56,120
TOTAL:	$71,888

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13 year old, part two-story and part one-story brick and frame dwelling. The dwelling contains 2,168 square feet of living area. Features include central air conditioning, one fireplace, a full unfinished basement and a 564 square foot attached garage. The dwelling is situated on 11,189 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 grid analysis detailing assessment information along with photographs, assessment data sheets and property characteristic sheets for the subject and four suggested comparables. The appellant also submitted the assessment history for the subject property. The appellant reported that the subject property is a 14 year old, one and one-half story frame and brick dwelling containing 2,106 square feet of living area, situated on 9,796 square feet of land area. The appellant reported the comparables are located within one block from the subject property. The comparables consist of one and one-half

story or two-story dwellings of frame or brick and frame exterior construction. The comparables are from 12 to 15 years old. The appellant reported that comparables 2 through 4 have full unfinished basements. Comparable 1 has a full, partially finished basement. Other features include central air conditioning and garages ranging in size from 399 to 576 square feet. Three comparables have one fireplace. The appellant reported the dwellings range in size from 1,834 to 2,036 square feet of living area and have improvement assessments ranging from $47,671 to $50,673. The subject property has a improvement assessment of $56,120.

The comparables submitted by the appellant are reported to have lots that range in size from 4,620 to 13,600 square feet of land area. The comparables have a land assessment of $15,768. The subject property also has a land assessment of $15,768. 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 $71,888 was disclosed.

First, the board of review included a report detailing inaccurate information in the analysis submitted by the appellant. Based on the property characteristic sheet, the board of review indicated that the subject property was a 13 year old dwelling containing 2,168 square feet of living area with 11,189 square feet of land area. The subject has an attached garage with 564 square feet. The total land area for the appellant's comparables was incorrectly reported. The board of review indicated the comparables contain from 9,841 to 10,995 square feet of land area. The board of review indicated the appellant's comparables 1, 3 and 4 are part two-story and part one-story dwellings. Based on the corrected information, the appellant's comparables have improvement assessments ranging from $23.41 to $27.64 per square feet of living area.

In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets, parcel information reports and a grid analysis detailing assessment information for three suggested comparables. The board of review submitted a map showing the location of the subject and both the appellant's and board of review's comparables. The comparables consist of a two-story or part two-story and part one-story dwellings of aluminum or vinyl exterior construction. The comparables are 13 or 14 years old. The comparables have central air conditioning, full unfinished or partially finished basements, one fireplace and attached garages ranging from 466 to 832 square feet. The dwellings range in size from 2,130 to 2,338 square feet of living area. The comparables have improvement assessments ranging from $52,260 to 65,524 or from $24.54 to $28.03 square feet of living area. The subject property has an improvement assessment of $56,120 or $25.89 per

square foot of living area using 2,168 square feet of living area.

The comparables' lot sizes range from 9,129 to 12,111 square feet of land area and their assessments range from $15,768 to $18,233. Based on this evidence, the board of review requested confirmation of the subject's land and improvement 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The Board initially finds the parties submitted seven suggested assessment comparables for consideration. After reviewing the record, the Board finds the appellant used incorrect descriptive information for the subject and comparable properties. After reviewing the property characteristic sheets supplied by the appellant and board of review, the Board finds the subject property contains 2,168 square feet of living area with 11,189 square feet of land area. The Board also finds the four comparables submitted by the appellant range in size from 9,841 to 10,995 square feet of land area.

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 seven suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both the appellant and board of review were located in the subject's neighborhood. The Board gave less weight to the appellant's comparable 1 and the board of review's comparable 1. These comparables have partially finished basements, unlike the subject. The board finds comparables 2 through 4 submitted by the appellant and comparables 2 and 3 submitted by the board of review are more similar to the subject in design, age, size and features. These comparables have improvement assessments ranging from $47,671 to $65,524 or from $23.41 to $28.03 per square feet living area. The subject property has an improvement assessment of $56,120 or $25.89 per square foot of living area, which falls within the range established by the most similar comparables in the record. Therefore, no reduction in the subject's improvement assessment is warranted on this basis.

The appellant also argued that the subject's land was not uniformly assessed. The record contains seven suggested

assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties are similar to the subject in location and size. These comparables have lots that range in size from 9,129 to 12,111 square feet of land area with land assessments ranging from $15,768 to $18,233 or from $1.43 to $1.73 per square foot of land area. The subject property has a land assessment of $15,768 or $1.41 per square foot of land area, which falls below the range established by the most similar comparables 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 land 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). 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.

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: March 23, 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.