FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael & Kristi Ranek
DOCKET NO.: 09-01340.001-R-1
PARCEL NO.: 14-2-15-13-13-302-001

The parties of record before the Property Tax Appeal Board are Michael & Kristi Ranek, the appellants; 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:	$8,580
IMPR.:	$43,520
TOTAL:	$52,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 50 year old one-story frame dwelling containing 1,599 square feet of living area. Features include a 680 square foot unfinished basement, central air conditioning, and a 320 square foot attached garage. The dwelling is situated on a 17,385 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued and inequitably assessed. The subject's land assessment was not contested. In support of these claims, the appellants submitted property record cards and a grid analysis detailing sales and assessment information for three suggested comparables. The comparables consist of one-story frame or masonry and frame dwellings that are from 55 to 110 years old. All the comparables contain central air conditioning. Two comparables have full unfinished basements. One comparable has a part unfinished basement and partial crawl space foundation. Comparable 2 has a fireplace and a garage. They are situated on lots that contain from 6,550 to 15,000 square feet of land area. The comparables range in size from 1,330 to 1,773 square feet of living area and have

improvement assessments ranging from $31,130 to $45,920 or from $18.56 to $30.21 per square foot of living area. The subject property has an improvement assessment of $43,520 or $27.22 per square foot of living area.

The comparables also sold from January 2009 to December 2009 for prices ranging from $130,000 to $147,000 or from $73.32 to $108.27 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $52,100 was disclosed. The subject's assessment reflects an estimated market value of $156,222 or $97.70 per square foot of living area including land using Madison County's 2009 three-year median level of assessments of 33.35%.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis detailing sales and assessment information for three suggested comparables. The comparables consist of one-story brick or frame dwellings that are from 44 to 54 years old. All the comparables have central air conditioning. Comparables 1 and 3 have garages. Comparables 2 and 3 have full unfinished basements. Comparable 1 has a partial unfinished basement and partial crawl space foundation. They are situated on lots that contain from 6,000 to 10,456 square feet of land area. The dwellings range in size from 792 to 1,260 square feet of living area and have improvement assessments ranging from $28,550 to $39,520 or from $28.03 to $36.05 per square foot of living area. The subject property has an improvement assessment of $43,520 or $27.22 per square foot of living area.

The comparables also sold from February 2009 to June 2009 for prices ranging from $89,000 to $128,000 or from $99.52 to $112.37 per square foot of living area including land. 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 Property Tax Appeal Board further finds no reduction in the subject property’s assessment is warranted.

The appellants 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 appellants failed to overcome this burden of proof.

The Board finds the parties submitted six suggested assessment comparables for consideration. The Board gave less weight to comparables 1 and 2 submitted by the appellants due to their considerably older age when compared to the subject. In addition, the Board gave less weight to comparables 2 and 3 submitted by the board of review due to their considerably smaller size when compared to the subject. The Board finds comparable 3 submitted by the appellants and comparable 1 submitted by the board of review are more similar to the subject in location, design, size, age and features. They have improvement assessments of $39,520 and $45,920 or $30.21 and $31.37 per square foot of living area. The subject property has an improvement assessment of $43,520 or $27.22 per square foot of living area, which is less than the two most similar comparables contained in this record on a square foot basis. After considering 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). 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.

The appellants also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). The appellants have not met this burden of proof.

The Board finds this record contains sales information for six suggested comparable sales. The Board gave less weight to comparables 1 and 2 submitted by the appellants due to their considerably older age when compared to the subject. The Board also gave less weight to comparables 2 and 3 submitted by the board of review due to their considerably smaller size when compared to the subject. The Board finds comparable 3 submitted by the appellants and comparable 1 submitted by the board of

review are more similar to the subject in location, design, age and features. However, the comparables are slightly smaller than the subject in dwelling size and contain less land area than the subject. They sold in January 2009 and June 2009 for sale prices of $128,000 and $147,000 or $101.59 and $108.27 per square foot of living area including land. The subject's assessment reflects an estimated market value of $156,222 or $97.70 per square foot of living area including land, which is lower than the two most similar comparables contained in this record on a square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported and no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds 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.

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.