



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

APPELLANT: Michael/Stacia Gorden
DOCKET NO.: 09-01427.001-R-1
PARCEL NO.: 14-2-15-22-12-202-009

The parties of record before the Property Tax Appeal Board are Michael/Stacia Gorden, 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: \$21,450
IMPR: \$101,610
TOTAL: \$123,060

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story frame and brick dwelling built in 1995. The dwelling contains 3,484 square feet of above grade living area. Features include central air conditioning, one fireplace, a full unfinished basement and a 609 square foot attached garage. The subject property is located in Edwardsville Township, Edwardsville, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is inequitably assessed. In support of this claim, the appellants submitted property record cards and a grid analysis detailing assessment information for the subject and four suggested comparables. The appellant claimed the comparables are located one to three blocks from the subject property. The comparables consist of one and one-half story brick and frame dwellings that were built from 1992 to 1998. The comparables have partially finished basements. Other features include central air conditioning, one fireplace and attached garages ranging in size from 690 to 804 square feet. The appellant reported the dwellings range in size from 3,030 to 3,692 square feet living area and have total assessments ranging

from \$101,520 to \$124,850 or from \$30.27 to \$34.53 square feet of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$123,060 was disclosed.

In support of the subject's assessment, the board of review submitted property record cards and a revised grid analysis detailing assessment information for the same four suggested comparables as submitted by the appellants. Based on the property record cards the board of review reported that the dwellings range in size from 1,997 to 2,842 square feet of living area and the comparables have improvement assessments ranging from \$82,190 to \$107,460 or from \$34.26 to \$43.46 per square foot of living area. The subject property has an improvement assessment of \$101,610 or \$29.16 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The Board initially finds the parties submitted four suggested assessment comparables for consideration. After reviewing the record, the Board finds the appellants used incorrect descriptive information for the comparables. The Board finds that the appellant included the amount of finished basements in the total amount of living area. The Board finds accepted real estate valuation theory provides only above grade finished square footage is calculated in the total amount of living area. Finished basements are considered an amenity. The Board further finds the appellants used the total assessment instead of the improvement assessment for the assessment per square foot. After reviewing the property record cards supplied by both parties, the Board finds the dwellings range in size from 1,997 to 2,842 square foot living area.

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 have not met this burden of proof.

The record contains four suggested assessment comparables for the Board's consideration. The comparables are similar to the subject in location, design, age and most features but have finished basements, unlike the subject. Additionally, the

comparables are smaller than the subject in dwelling size. The comparables have improvement assessments ranging from \$82,190 to \$107,460 or from \$34.26 to \$43.46 per square foot living area. The comparables have total assessments ranging from \$101,520 to \$124,850 or from \$41.51 to \$52.16 per square foot of living area. The subject property has an improvement assessment of \$101,610 or \$29.16 per square foot of living area and a total assessment of \$123,060 or \$35.32 per square foot of living area. Both the subject's improvement assessment and total assessment fall below the range of the most similar comparables in the record on a square foot basis. Therefore, no reductions in the subject's improvement or total assessments are warranted on this basis.

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 appellants have 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: May 18, 2012

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.