



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

APPELLANT: Virgil Blasa  
DOCKET NO.: 09-01638.001-R-1  
PARCEL NO.: 19-2-08-15-11-202-007

The parties of record before the Property Tax Appeal Board are Virgil Blasa, 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:** \$4,040  
**IMPR.:** \$33,510  
**TOTAL:** \$37,550

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling built in 1955. The dwelling contains 1,714 square feet of living area. Features include central air conditioning and crawl space foundation. The dwelling is situated on approximately 13,375 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, parcel information sheets and property record cards for the subject and four suggested comparables. The appellant did not disclose the proximity of the suggested comparables in relation to the subject property, but they are located in the subject's neighborhood assessment code as defined by the local assessor. The comparables consist of one story dwellings of frame exterior construction. The comparables were built from 1950 to 1963. The appellant reported that comparables 1, 2 and 4 have crawl space foundation. Comparable 1 has an in ground pool. Comparable 3 has a basement and all the comparables have central air

conditioning. The appellant listed the land assessment and total assessment for the four suggested comparables. The board of review provided the improvement assessments for the comparables. The appellant reported the dwellings range in size from 960 to 1,436 square feet of living area. The suggested comparables have improvement assessments ranging from \$19,520 to \$29,840 or from \$20.33 to \$23.55 per square foot of living area. The subject property has an improvement assessment of \$33,510 or \$19.55 per square foot of living area.

The four suggested comparables submitted by the appellant are reported to have lots that range in size from 6,376 to 12,000 square feet of land area. The comparables have land assessment that range from \$4,430 to \$4,630 or from \$.37 to \$.73 per square foot of land area. The subject property has a land assessment of \$4,040 or \$.30 per square foot of land area. 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 \$37,550 was disclosed.

In support of the subject's assessment, the board of review submitted property record cards and revised grid analysis for the same four suggested comparables as submitted by the appellant. The board of review pointed out that Comparables 1 and 3 have an attached one-car garage. Comparable 2 has an attached one-car and a detached two-car garage. Comparable 4 has an attached carport. The dwellings range in size from 960 to 1,436 square feet of living area. The comparables have improvement assessments ranging from \$19,520 to \$29,840 or from \$20.33 to \$23.55 per square foot of living area. The subject property has an improvement assessment of \$33,510 or \$19.55 per square foot of living area including land.

The comparables have lots that range in size from 6,376 to 12,000 square feet of land area and land assessments ranging from \$4,430 to \$4,630 or from \$.37 to \$.73 per square foot of land area. The subject property has a land assessment of \$4,040 or \$.30 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement 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 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 four suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties were located in the subject's neighborhood. The Board gave less weight to both parties' comparables 3 and 4. Comparable 3 has a full basement, unlike the subject and comparables 3 and 4 are considerably smaller in dwelling size than the subject. The Board finds comparables 1 and 2 submitted by both parties are more similar to the subject in design, age and features. However, they are somewhat smaller in dwelling size and have garages, unlike the subject property. These comparables have improvement assessments of \$27,660 and \$29,840 or \$20.78 and \$22.27 per square feet living area. The subject property has an improvement assessment of \$33,510 or \$19.55 per square foot of living area, which is less than the most similar comparables contained in the record 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 improvement assessment is supported and no reduction is warranted.

The appellant also argued that the subject's land was not uniformly assessed. The record contains four suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties were located in the subject's neighborhood. The Board gave less weight to both parties' comparable 2 due to its considerably smaller land size. The Board finds comparables 1, 3 and 4 submitted by both parties are most similar to the subject in location and land size. These comparables have lots that range in size from 10,410 to 12,000 square feet of land area with land assessments ranging from \$4,430 to \$4,440 or from \$.37 to \$.43 per square foot of land area. The subject property has a land assessment of \$4,040 or \$.30 per square foot of land area, which falls below the range established by the most similar comparables. 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: April 20, 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.