FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bruce Porter
DOCKET NO.: 09-01922.001-R-1
PARCEL NO.: 14-2-15-27-01-101-051

The parties of record before the Property Tax Appeal Board are Bruce Porter, 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:	$28,030
IMPR.:	$90,040
TOTAL:	$118,070

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an eight year old two-story frame and brick dwelling. The dwelling contains 2,582 square feet of living area. Features include central air conditioning one fireplace, a 1,191 square foot unfinished basement and a 753 square foot attached garage. The dwelling is situated on approximately 16,227 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 photographs, property characteristic sheets from the county's web site and a grid analysis detailing assessment information for the subject and three suggested comparable properties. The comparables are located less than one mile from the subject property. The comparables consist of two-story dwellings of frame and brick exterior construction. The comparables are from four to seven years old. The comparables 1 and 2 have unfinished basements and comparable 3 has an 841 square foot finished basement. Other features include central air conditioning, one fireplace and garages ranging in size from

726 to 799 square feet. The dwellings range in size from 2,808 to 4,325 square feet of living area and have improvement assessments ranging from $70,120 to $78,070 or from $18.05 to $26.97 per square foot of living area.

The appellant claimed the subject dwelling contains 2,782 square feet of living area. The subject property has an improvement assessment of $90,040 or $32.37 per square foot of living area using 2,782 square feet of living area.

The three suggested comparables submitted by the appellant are reported to have lots that range in size from 12,645 to 18,679 square feet of land area. The comparables have land assessment that range from $25,800 to $27,140 or from $1.43 to $2.05 per square foot of land area. The subject property has a land assessment of $28,030 or $1.73 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $118,070 was disclosed.

The board of review's evidence disclosed that the subject property has 2,582 square feet of living area based on the subject's property record card.

In support of the subject's assessment, the board of review submitted photographs, property record cards and grid analysis for three suggested comparables. The board of review 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 are two-story frame and brick dwellings that range from seven to 10 years old. Other features include central air conditioning, one fireplace and unfinished basements ranging in size from 1,144 to 1,251 square feet. The comparables have attached or part integral garages ranging from 740 to 778 square feet. The dwellings range in size from 2,548 to 2,712 square feet of living area. The comparables have improvement assessments ranging from $93,080 to $95,950 or from $35.38 to $36.53 per square foot of living area. The subject property has an improvement assessment of $90,040 or $34.87 per square foot of living area using 2,582 square feet of living area.

The board of review did not disclose the lot sizes of the three suggested comparables. The board of review did not address the land inequity argument raised by the appellant.

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 used a different square foot of total living area for the subject property. After reviewing the subject's property record card submitted by the board of review, the Board finds the subject dwelling contains 2,582 square feet of living area. The Board also finds that the appellant, in error, included 200 square feet of the integral garage in the total living area of the subject property.

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 six 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 the appellant's comparables 1 and 3 due to their larger dwelling sizes. The Board finds comparable 2 submitted by the appellant and comparables 1 through 3 submitted by the board of review are most similar to the subject in location, design, size, age and features. These comparables have improvement assessments ranging from $75,720 to $95,950 or from $26.97 to $36.53 per square foot of living area. The subject property has an improvement assessment of $90,040 or $34.87 per square foot of living area, which is falls within the range established by the most similar comparables contained in the record. 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 three suggested assessment comparables submitted by the appellant for the Board's consideration. The Board finds comparables submitted by the appellant are similar to the subject in location and land size. These comparables have lots that range in size from 12,645 to 18,679 square feet of land area with land assessments ranging from $25,800 to $27,140 or from $1.43 to $2.05 per square foot of land area. The subject property has 16,227 square feet of land area and land assessment of $28,030 or $1.73 per square foot of land area, which falls within the ranges established by the most similar land 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: May 18, 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.