



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

APPELLANT: David & Rachelle Wiedman  
DOCKET NO.: 09-02080.001-R-1  
PARCEL NO.: 14-2-15-24-01-105-036

The parties of record before the Property Tax Appeal Board are David & Rachelle Wiedman, 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:** \$12,600  
**IMPR.:** \$64,460  
**TOTAL:** \$77,060

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 12,000 square foot parcel of land is improved with a one-story single-family dwelling of frame construction containing 1,753 square feet of above-grade living area. The dwelling is 17 years old. Features of the home include a full basement which is partially finished, central air conditioning, a fireplace and an attached two-car garage. The property is located in Edwardsville, Edwardsville Township, Madison County.

The appellants' appeal is based on unequal treatment in the assessment process concerning both the land and improvement assessments. The appellants submitted information on three comparable properties located on the subject's street with parcels ranging in size from 12,000 to 13,860 square feet of land area. The parcels are each improved with a one-story frame dwelling that is either 16 or 17 years old. The comparable dwellings range in size from 1,507 to 1,776 square feet of above-grade living area based on the attached property record cards. Features include basements with finished area, central air conditioning, and a garage. Two of the comparables also have a fireplace.

Based upon data on property record cards, the appellants reported the estimated market values of the subject and comparables which reflect the respective land and improvement assessments

approximately multiplied by 34.39%. Thus, the appellants reported that the comparables have estimated market values based on their land assessments ranging from \$36,640 to \$42,040 whereas the subject has a land market value of \$36,640. These market value figures reflect land assessments ranging from \$12,600 to \$14,458 with the subject having an equalized land assessment of \$12,600. Similarly, the estimated market values of the improvements for the comparables range from \$144,720 to \$180,680. These market value figures reflect improvement assessments ranging from \$49,769 to \$62,136 or from \$28.49 to \$41.23 per square foot of living area. The subject's equalized improvement assessment is \$64,460 or \$36.77 per square foot of above-grade living area.

Based on this evidence, the appellants requested reductions in both the land and improvement assessments of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$77,060 was disclosed. The board of review presented descriptions and assessment information on three comparable properties located on the subject's street. The parcels range in size from 7,600 to 12,240 square feet of land area. Each parcel is improved with a one-story frame dwelling that is either 16 or 17 years old. The dwellings range in size from 1,646 to 1,912 square feet of above-grade living area with full basements that are partially finished. The homes also have central air conditioning, a fireplace and a garage. The comparables have land assessments ranging from \$11,780 to \$13,530. The properties have improvement assessments ranging from \$62,840 to \$73,420 or from \$38.18 to \$39.71 per square foot of above-grade living 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments as the basis of the appeal. 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. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

As to the land inequity argument, the parties presented a total of six suggested comparables to support their respective positions before the Property Tax Appeal Board. The comparables range in size from 7,600 to 13,860 square feet of land area with

land assessments ranging from \$11,780 to \$14,458. The subject has a land assessment of \$12,600 which is within the range of these similar comparables located in close proximity to the subject which have been presented. The evidence presented does not demonstrate a consistent pattern of assessment inequities and does not warranted a reduction in the subject's land assessment.

As to the improvement inequity argument, the parties presented a total of six suggested comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$28.49 to \$41.23 per square foot of above-grade living area. The subject's improvement assessment of \$36.77 per square foot of above-grade living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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 appellants 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.

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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mario Morris*

Member

*JR*

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 22, 2013

*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.