



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

APPELLANT: Grant & Gail Rogers
DOCKET NO.: 09-02390.001-R-1
PARCEL NO.: 13-2-21-36-17-301-026

The parties of record before the Property Tax Appeal Board are Grant & Gail Rogers, 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: \$ 13,710
IMPR.: \$ 77,680
TOTAL: \$ 91,390

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 2,785¹ square feet of living area that was built in 1999. Features include a full basement with 662 square feet of finished area, central air conditioning, a fireplace and a 714 square foot attached garage. The dwelling is situated on 39,606 square feet of land area. The subject property is located in Collinsville Township, Madison County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted parcel information sheets and an assessment analysis of four suggested comparables located in close proximity to the subject. The

¹ Both the appellants and board of review reported on their respective grid analyses that the subject dwelling contains 3,447 square feet of living area. The appellants acknowledged the subject's finished basement was included in the total amount of living area. The subject's property record card and the parcel information sheet submitted by the parties depict that the subject dwelling contains 2,785 square feet of above grade living area with 662 square feet of finished basement area. Based on this record, the Board finds the subject dwelling contains 2,785 square feet of living area.

comparables consist of a one-story style dwelling and three, two-story style dwellings of frame or brick and frame exterior construction that were built from 1984 to 2002. The comparables have full or partial basements that that contain from 1,052 to 1,565 square feet of finished area. Other features include central air conditioning, one fireplace and garages that range in size from 541 to 1,034 square feet. The appellants reported that the dwellings range in size from 2,973 to 4,202 square feet of living area, but included their finished basement areas. Based on the parcel information sheets, the dwellings range in size from 1,921 to 2,769 square feet of above grade living area. The comparables have improvement assessments ranging from \$53,310 to \$80,550 or from \$22.03 to \$31.88 per square foot of living area. The subject property has an improvement assessment of \$77,680 or \$27.89 per square foot of living area.

The comparables have lots that range in size from 27,783 to 44,800 square feet of land area and each has a land assessment of \$16,870 or from \$.38 to \$.61 per square foot of land area. The subject has a land assessment of \$13,710 or \$.35 per square foot of land area.

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor, which increased the subject's assessment from \$86,400 to \$91,390. Based on this evidence, the appellants requested the Board remove the amount of assessment increase caused by the application of equalization factor or a final assessment of \$86,400.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,390 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of four suggested assessment comparables located in close proximity to the subject. The comparables consist of two, one and one-half story and two, two-story story style dwellings of frame or masonry and frame exterior construction that were built from 1979 to 1999. Three comparables have full or partial basements that that contain from 252 to 495 square feet of finished area. One comparable has a full unfinished basement. Other features include central air conditioning and garages that range in size from 506 to 912 square feet. Three comparables have a fireplace and one comparable has a swimming pool. The board of review reported the dwellings range in size from 2,592 to 2,963 square feet of living area. However, like the appellant, the board of review included the finished basement areas in the amount of total living area for comparables 2 through 4. Based on their property record cards, comparables 2 through 4 contain from 2,340 to 2,479 square feet of above grade living area. The comparables have improvement assessments ranging from \$63,740 to \$82,040 or from \$25.86 to \$29.94 per square foot of living area. The subject property has an

improvement assessment of \$77,680 or \$27.89 per square foot of living area.

The comparables have lots that range in size from 31,667 to 60,340 square feet of land area and have a land assessment of \$16,870 or \$18,670 or from \$.28 to \$.53 per square foot of land area. The subject has a land assessment of \$13,710 or \$.35 per square foot of land 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 Board further finds no reduction in the subject's assessment is warranted.

The appellants argued assessment inequity as the basis of the appeal. 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. After an analysis of the assessment data, the Board finds that the appellants failed to overcome this burden.

The record contains eight suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 2 and 4 submitted by the appellants. Comparable 2 is older in age when compared to the subject. Comparable 4 is a dissimilar one-story style dwelling when compared to the subject's two-story design. The Board also gave less weight to board of review comparables 2 through 4 due to their dissimilar design, smaller size or older age when compared to the subject. The Board finds the three remaining comparables are more similar when compared to the subject in location, design, age, size, and features. These comparables have improvement assessments ranging from \$77,170 to \$82,040 or from \$27.69 to \$30.54 per square foot of living area. The subject property has an improvement assessment of \$77,680 or \$27.89 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave less weight to board of review comparables 2 and 3 due to their larger lots sizes. The Board finds the remaining six land comparables were most similar to the subject in size and location. They have land assessments of

\$16,870 or \$18,670 or from \$.38 to \$.61 per square foot of land area. The subject property has a land assessment of \$13,710 or \$.35 per square foot of land area. The Board finds the subject's land assessment falls below the range established by the most similar land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. The Board finds that the appellants have not proven by clear and convincing evidence that the subject's land was inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's land 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.

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: December 21, 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.