



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

APPELLANT: George & Helen Larkins
DOCKET NO.: 09-03278.001-R-1
PARCEL NO.: 09-2-22-28-20-401-032

The parties of record before the Property Tax Appeal Board are George & Helen Larkins, 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: \$16,720
IMPR: \$122,440
TOTAL: \$139,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling built in 2002. The dwelling contains 2,932 square feet of above grade living area. Features include central air conditioning, two fireplaces, a full unfinished basement and a 709 square foot attached garage. The dwelling is situated on approximately 25,920 square feet of land area. The subject property is located in Troy, Jarvis Township, Madison County.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In addition, the appellants argued the subject's improvements are inequitably assessed. In support of these claims, the appellants submitted photographs, property record cards, a parcel information report which included current assessments and a grid analysis detailing property characteristics and sales information for three suggested comparables. The appellants reported the comparables are located in the same subdivision as the subject property. The comparables consist of one-story brick dwellings that were built in 2006 and 2007. The comparables have full partially finished

basements. Other features include central air conditioning and attached garages that range from 826 to 950 square feet of building area. Two of the comparables have one or two fireplaces. The appellants reported the dwellings range in size from 3,277 to 4,061 per square feet of living area and have equalized improvement assessments ranging from \$95,890 to \$102,990 or from \$23.61 to \$30.89 per square foot of living area. The subject property has an equalized improvement assessment of \$122,440 or \$41.76 per square foot of living area.

The comparables also sold from June 2006 to December 2007 for prices ranging from \$335,000 to \$420,000 or from \$82.49 to \$128.17 per square foot living area including land using the dwelling sizes supplied by the appellants. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$139,160 was disclosed. The subject's equalized assessment reflects an estimated market value of \$417,271 or \$142.32 per square foot of above grade living area including land using Madison County's 2009 three-year median level of assessments of 33.35%.

In support of the subject's assessment, the board of review submitted photographs, property record cards and a grid analysis detailing sales for three suggested comparables. The board of review's comparable #1 is the same as the appellants' comparable #2. The board of review's comparables #1 and #3 are located in the same subdivision as the subject property. Comparable #2 is located in a different subdivision. The comparables consist of one-story dwellings of brick or frame and brick exterior construction. The comparables were built from 1999 to 2006. The comparables have central air conditioning, full or partial basements and attached garages ranging from 755 to 1,099 square feet. Two of the comparables have two or three fireplaces. Two of the comparables have partially finished basements. The dwellings range in size from 2,339 to 2,708 square feet of above grade living area. The board of review did not disclose the improvement assessments for the comparables submitted but addressed the inequity argument using the comparables submitted by the appellants.

The comparables sold from December 2007 to October 2009 for prices ranging from \$373,000 to \$530,000 or from \$153.88 to \$195.72 per square foot of above grade living area, including land. 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 appellants submitted three suggested assessment comparables for consideration. After reviewing the record, including the underlying property record cards, the Board finds the appellants used incorrect descriptive information for the comparables. The Board finds that the appellants included finished basements in the total amount of living area for the comparables that were submitted. 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. After reviewing the data supplied by the appellants, the Board finds the dwellings actually range in size from 2,061 to 2,339 square feet of above grade living area. The comparables have improvement assessments ranging from \$95,890 to \$102,990 or from \$44.03 to \$46.53 per square foot of above grade 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.

With respect to the subject's improvement assessment, the record contains five suggested assessment comparables submitted by both parties for the Board's consideration. The Property Tax Appeal Board gave no weight to the board of reviews comparables #2 and #3. The information given did not address the appellants' argument of the subject's inequitable assessment. The Board finds the remaining 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 \$95,890 to \$102,990 or from \$44.03 to \$46.53 per square foot of above grade living area. The subject property has an improvement assessment of \$122,440 or \$41.76 per square foot of above grade living area, which falls below the range of the comparables in the record. Therefore, no reduction in the subject's improvement assessment is 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 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.

The appellants also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank Of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist.2002). The appellants have not met this burden of proof.

The Board finds this record contains five comparables submitted by both parties in support of their respective positions. The Board gave less weight to comparables #1 and #3 submitted by the appellants. These sales occurred in June 2006 and September 2006, which is less indicative of fair market value as of the subject's January 1, 2009 assessment date. The Board also gave less weight to the board of review's comparable #2. This comparable has a partial basement and it is not located in the same subdivision, as the subject property. The remaining comparables are similar to the subject in design, age and most features, but one of the two comparables has a 1,300 square foot finished basement unlike the subject. In addition, the comparables are smaller than the subject in size. The comparables sold in December 2007 or October 2010 for sale prices of \$390,700 and \$530,000 or \$167.04 and \$195.72 per square foot of above grade living area, including land. The subject's assessment reflects an estimated market value of \$417,271 or \$142.32 per square foot of above grade living area including land, which is lower than the two most similar comparable sales. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds 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.

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: February 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.