



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

APPELLANT: Nathan Marlen
DOCKET NO.: 09-05290.001-R-1
PARCEL NO.: 14-28.0-205-024

The parties of record before the Property Tax Appeal Board are Nathan Marlen, the appellant, by attorney Matthew J. Marlen of the Marlen Law Firm, in Belleville, and the St. Clair 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 St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,947
IMPR.: \$77,756
TOTAL: \$90,703

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 1.87-acre or 81,457 square foot parcel of land is improved with a one-story single-family dwelling of frame construction containing 2,028 square feet of above-grade living area. The dwelling is 6 years old having been built in 2003. Features of the home include a full basement, central air conditioning, a fireplace¹ and a three-car garage of 1,052 square feet of building area. The property is located in Freeburg, Freeburg Township, St. Clair County.

The appellant's appeal is based on unequal treatment in the assessment process concerning both the land and improvement assessments. The appellant submitted information on three comparable properties located within one-mile of the subject property. The comparable parcels range in size from 3 to 5.62-acres of land area. Comparables #1 and #2 are said to have a lake. The parcels are each improved with either a one-story or a one and one-half-story frame or frame and masonry dwelling that

¹ The appellant reported a fireplace for the subject whereas the assessing officials noted "none known" as to fireplace amenity.

is either 3 or 4 years old. The comparable dwellings range in size from 2,160 to 2,240 square feet of above-grade living area. One comparable is reported to have a basement. The homes also have central air conditioning, three fireplaces and two comparables have garages of 528 and 300 square feet of building area, respectively. Comparable #3 also has an additional 900 square foot detached garage and a 600 square foot pole building.

In the grid analysis, the appellant presented the subject's estimated market value (assessment multiplied by three) prior to the board of review's action which reduced the total assessment to \$88,742 as appellant reported in the letter. Subsequent to the board of review's decision an equalization factor of 1.0221 was applied in Freeburg Township raising the subject's total equalized assessment to \$90,703 or a market value of approximately \$272,109.

Based upon data on property record cards, the appellant reported the estimated market values of the comparables which reflect the respective land and improvement assessments presumably multiplied by three. Thus, the appellant reported that the comparables have estimated market values based on their land assessments ranging from \$15,800 to \$53,310 or from \$3,835 to \$15,703 per acre of land area whereas the subject has a land market value of approximately \$38,841 or \$20,771 per acre of land area. These market value figures reflect land assessments ranging from approximately \$5,267 to \$17,770 with the subject having an equalized land assessment of \$12,947. Similarly, the estimated market values of the improvements for the comparables range from \$114,724 to \$155,860. These market value figures reflect improvement assessments ranging from approximately \$38,241 to \$51,953 or from \$17.07 to \$23.63 per square foot of living area. The subject's equalized improvement assessment is \$77,756 or \$38.34 per square foot of above-grade living area.

Based on this evidence, the appellant 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 \$90,703 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in the same subdivision as the subject. The parcels each contain 43,560 square feet of land area. Each parcel is improved with a one-story frame and masonry dwelling that ranges in age from new to 5 years old. The dwellings range in size from 2,145 to 2,424 square feet of above-grade living area with full basements, one of which is partially finished. The homes also have central air conditioning and a garage ranging in size from 602 to 1,088 square feet of building area. One comparable also has a fireplace. The comparables have land assessments ranging from \$12,265 to \$27,004 or from \$0.28 to \$0.62 per square foot of land area whereas the subject's land assessment is \$0.16 per square foot of land area. The properties

have improvement assessments ranging from \$77,863 to \$91,556 or from \$32.12 to \$40.96 per square foot of above-grade living area whereas the subject has an improvement assessment of \$38.34 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellant presented a grid analysis of three equity comparables, two of which are located in the subject's subdivision and on the subject's street while one is in another subdivision. This third comparable was originally reported by the appellant as his comparable #2 with data presented in terms of overall market value rather than assessments. The comparable parcels contain either 43,560 or 176,000 square feet of land area with land assessments ranging from \$5,383 to \$13,813 or from \$0.03 to \$0.32 per square foot of land area. Each parcel is improved with a one-story dwelling for frame and masonry exterior construction that is either 4 or 25 years old. The dwellings range in size from 2,199 to 2,512 square feet of above-grade living area and each has a basement, central air conditioning, and a garage ranging in size from 528 to 1,296 square feet of building area. One comparable also has three fireplaces. The properties have improvement assessments ranging from \$52,474 to \$70,986 or from \$23.40 to \$30.04 per square foot of living area.

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.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered comparables #1 and #2 submitted by appellant in conjunction with his rebuttal argument.

The appellant contends 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 appellant has not met this burden.

As to the land inequity argument, the parties presented a total of seven suggested comparables to support their respective

positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables which are more distant from the subject than those parcels presented by the board of review within the subject's subdivision. The rules of the Property Tax Appeal Board provide in pertinent part:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property Documentation must be submitted showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.

86 Ill.Admin.Code §1910.65(b); DuPage County Board of Review v. Property Tax Appeal Board, 284 Ill.App.3d 649 (2nd Dist. 1996). The court has stated that ". . . the critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." DuPage, supra, at 655. The appellant presented comparables that were at least one mile from the subject, two of which were on a lake and were parcels that were each significantly larger than the subject as they range in size from 3 to 5.62-acres of land area whereas the subject contains 1.87-acres of land area.

Furthermore, examining the comparables presented by the board of review in the subject's subdivision which were each nearly half the size of the subject, the Board finds no evidence that the subject property is inequitably assessed. The comparables have land assessments ranging from \$0.28 to \$0.62 per square foot of land area whereas the subject's land assessment is \$0.16 per square foot of land area, which is below the range of the most similar comparables presented on this record. Thus, the Board finds that the evidence presented does not demonstrate a consistent pattern of assessment inequities and does not warrant a reduction in the subject's land assessment.

As to the improvement inequity argument, the parties presented a total of seven suggested comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables due to differences in story height and/or age when compared to the subject dwelling. In particular, the comparables were 24 to 26 years old as compared to the subject which was 6 years old. The Board finds the comparables submitted by the board of review were more similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$32.12 to \$40.96 per square foot of above-grade living area. The subject's improvement assessment of \$38.34 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 appellant 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.

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

[Signature]

Member

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Member

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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.