



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

APPELLANT: Daniel Fox  
DOCKET NO.: 09-05341.001-I-1  
PARCEL NO.: 02-19.0-309-019

The parties of record before the Property Tax Appeal Board are Daniel Fox, the appellant, by attorney Jeff R. Wagener of Lathrop & Gage, LLP, in Clayton, Missouri, 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:** \$12,587  
**IMPR.:** \$0  
**TOTAL:** \$12,587

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 99,302 square foot parcel of land located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant's petition indicated both overvaluation and unequal treatment in the assessment process with regard to the subject's land assessment. The appellant presented a letter and a grid analysis of comparable properties to support the arguments.

In the grid analysis, the appellant presented three comparables with both assessment and sales data. The comparables are located from .1 to 2-miles from the subject property. The parcels ranged in size from 267,458 to 714,126 square feet of land area and have land assessments ranging from \$3,626 to \$15,440 or from \$0.005 to \$0.057 per square foot of land area. The subject with an equalized land assessment of \$12,587 is assessed at \$0.13 per square foot of land area.

The appellant also reported that these three comparables sold between December 2006 and July 2009 for prices ranging from

\$65,000 to \$110,000 or from \$0.12 to \$0.41 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,871 or \$0.039 per square foot of land area.

The board of review presented its "Board of Review Notes on Appeal" wherein its final equalized assessment of \$12,587 was disclosed. The subject's equalized land assessment reflects an estimated market value of \$37,720 or \$0.38 per square foot of land area using St. Clair County's 2009 three-year median level of assessments of 33.37%. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review submitted a grid analysis of four comparable properties, two of which included sales data. While there is a difference in land size reported, board of review comparable #1 is the same sale transaction as appellant's comparable #2. These four comparables are reportedly in close proximity to the subject and range in size from 143,068 to 618,944 square feet of land area. The parcels have land assessments ranging from \$7,614 to \$109,122 or from \$0.0123 to \$0.2163 per square foot of land area.

Comparables #1 and #2 reported sold in September 2008 and July 2009 for prices of \$65,000 and \$200,000 or for \$0.105 and \$0.3964 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's equalized land assessment.

In response to the board's evidence, the appellant through legal counsel contends by averaging the two sales presented by the board of review, the subject would have a suggested value of \$0.2507 per square foot of land area or a total of approximately \$24,895.

Next, the appellant argued that the per-square-foot land assessments of the comparables vary substantially, even when the parcels are somewhat similar in size, citing to the board of review's comparables #1 and #2.

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 appellant argued in part that the subject's assessment was not reflective of market value. When market value is the basis of the appeal, the value of the property 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 (3<sup>rd</sup> Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this record.

The parties presented a total of four sales to support their respective positions before the Property Tax Appeal Board. Due primarily to the dates of sale most proximate to the assessment date of January 1, 2009, the Board has given most weight to appellant's comparables #1 and #2 along with the board of review's comparables #1 and #2. These three properties sold between September 2008 and July 2009 for prices ranging from \$65,000 to \$200,000 or from approximately \$0.12 to \$0.3964 per square foot of land area. The subject's equalized assessment reflects an estimated market value of \$37,720 or \$0.38 per square foot of land area which falls within the range of the comparable sales presented by both parties and appears justified when considering that the subject parcel is substantially smaller than any of these three most recent sales. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its equalized land assessment is supported and no reduction is warranted.

The appellant also contended unequal treatment in the subject's assessment as a 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.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. Except for board of review comparable #3, the Board finds the remaining five comparables submitted by both parties were substantially larger than the subject parcel. Board of review comparable #3 contains 143,068 square feet of land area and has a land assessment of \$0.1439 per square foot of land area. The subject has an equalized land assessment of \$0.12675 per square foot of land area which appears supported by this most similar comparable. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted on this record.

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.

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: 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.