



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

APPELLANT: John Weaver
DOCKET NO.: 09-05402.001-R-1
PARCEL NO.: 04-19.0-204-012

The parties of record before the Property Tax Appeal Board are John Weaver, the appellant; 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: \$13,333
IMPR.: \$79,562
TOTAL: \$92,895**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of frame and masonry construction containing 3,476 square feet of living area. The dwelling is 5 years old. Features of the home include a full finished basement, central air conditioning and a two-car garage.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. The appellant submitted equity and sales information on six comparable properties described as two-story frame and masonry or masonry dwellings that range in age from 2 to 7 years old. The comparable dwellings range in size from 2,736 to 3,996 square feet of living area. Four of the comparables have full finished basements, one has an unfinished basement and one has no basement. All comparables have central air conditioning and all but one comparable has at least two fireplaces. The garages reportedly range from 240 square feet to 992 square feet. The comparables have improvement assessments ranging from \$40,823 to \$86,656 or from \$10.22 to \$28.17 per square foot of living area.¹ The subject's improvement assessment is \$22.89 per square foot using

¹ In his analysis the appellant used the total assessment for calculating the assessment per square foot. The Property Tax Appeal Board utilized the improvement assessment to calculate the improvement assessment per square foot.

the appellant's estimation of 3,476 square feet of living area or \$26.10 using official assessment records indicating 3,048 square feet of living area.

The appellant also submitted evidence before the Property Tax Appeal Board claiming the subject's land was inequitably assessed. The suggested comparables submitted by the appellant are reported to have lots that range in size from 6,000 to 12,000 square feet of land area. The comparables have land assessments ranging from \$10,395 to \$16,475 or from \$1.22 to \$1.79 per square foot of land area. The subject property contains 8,000 square feet of land and has a land assessment of \$13,333 or \$1.67 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvements assessments.

In support of his overvaluation argument, the appellant submitted sales data on the six comparables used in his equity argument. The comparables sold from October, 2008 through July, 2009 for prices that ranged from \$174,000 to \$265,000 or from \$43.54 to \$96.85 per square foot of living area, land included. The appellant calculated a value for the subject property by taking the difference of the subject's assessed value and the comparables' assessed value and then added that difference on to the sale price of the comparable. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the average range of the adjusted sales prices of \$234,820 to \$239,256.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions, sales information and assessment information on four comparable properties consisting of 1.5-story frame or frame and masonry dwellings that range in age from 9 to 17 years old. The dwellings range in size from 2,464 to 3,066 square feet of living area. Features include fireplaces, central air condition and two-car garages. Three of the four comparables have full basements. These properties have improvement assessments ranging from \$22.99 to \$29.68 per square foot of living area. Based upon the assessor's calculation of square footage for the subject property of 3,048, the board of review found the subject's improvement assessment to be \$26.10 per square foot.

The board of review also submitted sales data on the three comparables that had sold. The properties sold between May, 2008 and May, 2010 for prices ranging from \$194,250 to \$263,000, or from \$75.67 to \$93.66 per square foot of living area, land included. 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 a reduction in the subject's assessment is not warranted.

The first issue the Property Tax Appeal Board must resolve is the subject's correct dwelling size. The Board finds the appellant provided credible evidence regarding the correct square footage of the subject property. The appellant submitted a floorplan drawing of the subject showing the outside measurements and calculated square footage for both the main floor and the second floor. The nationally recognized drawing program calculated the first floor to have 2,626 square feet of living area and the upper floor to have 850 square feet for a total of 3,476 square feet. The board of review submitted a property record card showing the footprint of the ground floor area only and identifying the structure as a 1.5-story dwelling. The upper floor area was calculated by multiplying the ground floor area for that portion of the dwelling by a factor of 1.5. The Property Tax Appeal Board finds that the only measurements for the upper floor were submitted by the appellant. The Board finds this information to be more credible than the assessment record, therefore, Property Tax Appeal Board finds the subject dwelling contains 3,476 square feet of living area.

The appellant's first argument was unequal treatment in the assessment process or a lack of uniformity in the subject's assessment. 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 the appellant has not overcome this burden.

The parties submitted ten suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. The comparables had improvement assessments that ranged from \$10.22 to \$29.68 per square foot of living area. The subject's improvement assessment based on 3,476 square feet is \$22.89 per square foot of living area, which 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 based on unequal treatment is not warranted. The appellant also requested an assessment reduction for the subject's land assessment. He submitted land assessment and land size for the six comparables utilized in his improvement assessment analysis. The comparables have land sizes that range from 10,395 to 16,475 square feet of land area. The comparables have land assessments ranging from \$1.22 to \$1.79 per square foot of land area. The subject property has a land assessment of \$1.67 per square foot of land area which is within the range established by the comparable properties. Based on this evidence, the Property Tax Appeal

Board finds a reduction in the subject's land assessment is not warranted.

The appellant also argued overvaluation as a basis of the appeal. 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 (3rd Dist. 2002). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds that the record contains sales information on nine different comparables. The properties range in size from 2,467 to 3,996 square feet and range in age from 2 to 17 years old. They are improved with 1.5 or two-story dwellings that are similar to the subject in basement, fireplaces, garages and other features. The comparables sold between May, 2008 and May, 2010 for prices ranging from \$174,000 to \$265,000 or from \$43.54 to \$96.85 per square foot of building area, land included.

The Property Tax Appeal Board finds the sales in the record support the conclusion that the subject's total assessment reflecting a market value of \$278,379 or \$80.09 per square foot of building area, land included, is reflective of the property's market value. Based on this record, the Board finds a reduction to the subject's assessment based on overvaluation is not justified.

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: January 31, 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.