



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

APPELLANT: Bradley & Laurie Wobbe  
DOCKET NO.: 09-05469.001-R-1  
PARCEL NO.: 17-08.0-204-015

The parties of record before the Property Tax Appeal Board are Bradley & Laurie Wobbe, the appellants; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$17,812  
**IMPR.:** \$87,170  
**TOTAL:** \$104,982

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 2,408 square feet of living area. The dwelling is 8 years old. Features of the home include a full unfinished basement, central air conditioning, and a 954 square foot attached garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on nine comparable properties described as either one or two-story masonry or frame and masonry dwellings that range in age from 4 to 10 years old. The comparable dwellings range in size from 2,218 to 5,041 square feet of living area. Features include full unfinished basements and central air conditioning. Five of the comparables have at least one fireplace and garages range in size from 502 to 1,053 square feet. As listed on the appellants' appeal for, the comparables have improvement assessments ranging from \$72,917 to \$120,744 or from \$21.87 to \$35.06 per square foot of living area. The subject's improvement assessment is \$86,327 or \$35.85 per square foot of living area.<sup>1</sup> Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

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<sup>1</sup> The appellant's equity analysis detailed assessment amounts prior to the application of the 1.0687 equalization factor applied to all non-farm parcels located in Prairie Du Long Township for assessment year 2009.

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 and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that range in age from 6 to 8 years old. The dwellings range in size from 2,186 to 2,546 square feet of living area. Features include full unfinished basements and central air conditioning. Two of the comparables have two fireplaces and a third comparable has a single fireplace. Garages range in size from 816 to 1,137 square feet. These properties have improvement assessments ranging from \$82,139 to \$107,847 or from \$37.15 to \$42.36 per square foot of living 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 a reduction in the subject's assessment is warranted.

The appellants contend unequal treatment in the subject's improvement assessment 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). After an analysis of the assessment data, the Board finds the appellants have met this burden.

The Property Tax Appeal Board finds the parties submitted a total of 12 equity comparables for the Board's consideration. One of the comparables was submitted by both parties (appellant's #1 and board of review #1). The Property Tax Appeal Board gives diminished weight to comparables #2, #3, #5 and #6 submitted by the appellants. These properties are of two-story design, different than the subject; and all are larger than the subject ranging in size from 3,104 to 5,041 square feet.

The Board finds the remaining comparables submitted by both parties were similar to the subject in location, size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments after board of review equalization that ranged from \$34.03 to \$42.36 per square foot of living area. The subject's improvement assessment is \$38.31 per square foot of living area. Of the eight remaining comparables analyzed by the Board, only two had improvement assessments greater than \$37.58 per square foot. The Board finds these two properties are superior to the subject in features and should have a higher assessment per square foot than the subject. The Board finds the comparables most similar or equal to the subject have assessments ranging from \$34.03 to \$37.58. The subject's improvement assessment of \$38.31 per square foot of living area is above 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 not equitable and a reduction in the subject's assessment 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: 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.