



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

APPELLANT: James G Benson  
DOCKET NO.: 09-05693.001-R-1  
PARCEL NO.: 17-04.0-306-004

The parties of record before the Property Tax Appeal Board are James G Benson, 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:** \$12,412  
**IMPR.:** \$44,913  
**TOTAL:** \$57,325

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,654 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace, and a 380 square foot attached garage. The property is 8 years old and is located in Prairie Du Long Township St. Clair County.

The appellant marked assessment equity as the basis of the appeal. In a letter attached to the appeal form the appellant stated he was not contesting the assessed valuation of the subject, but only contesting the application of a township equalization factor. The appellant argued that the Prairie Du long equalization factor of 1.0687 was the highest in the county and that he disagreed with it. No other information was submitted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$57,325 was disclosed. The board of review presented description

and assessment information on four comparable properties. The properties were described as one-story frame or frame and masonry dwellings ranging in age from 7 to 10 years old. The properties ranged in size from 1,458 to 1,799 square feet of living area. The properties had improvement assessments ranging from \$44,508 to \$49,608 or from \$27.58 to \$31.34 per square foot of living area. The subject's equalized improvement assessment is \$44,913 or \$27.15 per square foot of living area. Three of the comparables sold between March 2008 and April 2010. The properties sold for prices ranging from \$173,000 to \$185,000 or from \$96.16 to \$120.29 per square foot of living area, land included. The subject assessment reflects a market value of \$171,786 or \$103.86 per square foot of living area, land included using the three-year median level of assessment for St. Clair County as determined by the Illinois Department of Revenue of 33.37% for 2009. Based on this evidence the board of review requested confirmation of the subject's assessment and indicated the board would not agree to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is not supported.

The appellant contends 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 Property Tax Appeal Board finds the appellant has not met this burden.

The Property Tax Appeal Board finds the appellant submitted no evidence demonstrating the subject property was being inequitably assessed. The Board finds the board of review submitted information on four comparables that were similar to the subject property with improvement assessments ranging from \$27.58 to \$31.34 per square foot of living area. Furthermore, three of the board of review comparables sold for prices ranging from \$96.16 to \$120.29 per square foot of living area, land included. The subject's assessment reflects a market value of \$103.86 per square foot of living area, including land, which is within the range established by these sales.

In conclusion, the property Tax Appeal Board finds a reduction in the subject's assessment 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.