



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

APPELLANT: Stephen M. & Vicki Mormino  
DOCKET NO.: 10-00106.001-R-1  
PARCEL NO.: 20-1-02-31-00-000-016.002

The parties of record before the Property Tax Appeal Board are Stephen M. & Vicki Mormino, the appellants; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$11,490  
IMPR.: \$47,870  
TOTAL: \$59,360**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 32 year old, one-story brick and frame dwelling. The dwelling contains 2,045 square feet of living area. Features include central air conditioning, one fireplace, part slab and part crawl space foundation, a 14 x 21 outbuilding and a 600 square foot attached garage. The dwelling is situated on 219,715 square feet of land area.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's land and improvements are inequitably assessed. In support of these claims, the appellants submitted prior complaints and decisions from the board of review for 2002 and 2006. The appellants also submitted photographs and a grid analysis detailing assessment and characteristic information for the subject and three suggested comparables. The appellants reported that the comparables are located from 1.5 to 1.6 miles from the subject property and also located in the subject's neighborhood assessment code as defined by the local assessor. The comparables consist of one-story brick and frame dwellings that are from 46 to 51 years old. The appellants reported that comparables 1 and 2 do not have basements. The foundation type for comparable 3 was not disclosed. Other features include central air conditioning, one fireplace and

garages ranging in size from 504 to 864 square feet. Comparables 1 and 2 have sheds, while comparable 3 has a flat barn. The dwellings range in size from 1,700 to 2,106 square feet of living area and have improvement assessments ranging from \$39,680 to \$46,160 or from \$20.27 to \$22.67 per square foot of living area. The subject property has an improvement assessment of \$48,060 or \$23.50 per square foot of living area.

The comparables submitted by the appellants are reported to have lots that range in size from 38,720 to 264,707 square feet of land area. The comparables have land assessments ranging from \$5,360 to \$15,410 or from \$.03 to \$.40 per square foot of land area. The subject property has a land assessment of \$13,450 or \$.06 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land and improvements assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$62,270<sup>1</sup> was disclosed.

In support of the subject's assessment, the board of review submitted a revised grid analysis for the same three suggested comparables as submitted by the appellants. The comparables consist of one-story brick and frame dwellings that are from 46 to 51 years old. The board reiterated that comparables 1 and 2 do not have basements. The board of review reported that comparable 3 has a 1,050 square foot unfinished basement. Other features include central air conditioning, one fireplace and garages ranging in size from 504 to 864 square feet. Comparables 1 and 2 have sheds, while comparable 3 has a flat barn. The dwellings range in size from 1,700 to 2,106 square feet of living area and have improvement assessments ranging from \$35,580 to \$47,660<sup>2</sup> or from \$20.92 to \$23.41 per square foot of living area. The subject property has an improvement assessment of \$48,650 or \$23.79 per square foot of living area.

The comparables have lots that range in size from 38,720 to 264,707 square foot of land area and have land assessments ranging from \$5,530 to \$15,410 or from \$.03 to \$.41 per square foot of land area.

After reviewing the evidence, the board of review offered to stipulate to a revised assessed value of \$61,490. The appellants were notified of the proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

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<sup>1</sup> The appellant filed this appeal based the board of review final decision dated November 19, 2010, disclosing a final assessment of \$61,500. However, subsequent to the filing of this instant appeal, the board of review notes on appeal disclosed a township equalization factor of 1.01250 was issued increasing the subject's final assessment to \$62,270.

<sup>2</sup> Comparables 1 and 3 had a township equalization factor of 1.03250 and comparable 2 township equalization factor was 1.01250.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property was not uniformly assessed. 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. The Board finds the appellants have met this burden of proof.

With respect to the subject's improvement assessment, the record contains three suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties were located in the subject's neighborhood as determined by the local assessor. The Board gave less weight to the comparable 3 based on its unfinished basement, unlike the subject's part crawl and part slab foundation. The board finds comparables 1 and 2 submitted by both parties are more similar to the subject in location, design, size and features. However, these comparables are older than the subject. These comparables have improvement assessments of \$46,230 and \$47,660 or \$21.95 and \$23.41 per square feet living area. The subject property has an improvement assessment of \$48,650 or \$23.79 per square foot of living area, which is greater than the most similar comparables in the record. Therefore, a reduction commensurate with the board of review's improvement assessment offer is supported. As a final point, the appellants' request for an improvement assessment of \$41,820 or \$20.45 per square foot of living area is not supported by the evidence in this record.

The appellants also argued that the subject's land was not uniformly assessed. The board of review did not address the land inequity argument raised by the appellants. The record contains three suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 1 and 3 due to their considerably smaller lot sizes. The Board finds comparable 2 submitted by both parties is most similar to the subject in land size and location. Comparable 2 has a land assessment of \$7,390 or \$.03 per square foot of land area. The subject property has a land assessment of \$13,620 or \$.06 per square foot of land area, which is greater than the most similar comparable on a per square foot basis contained in this record. After considering adjustments to the comparable for any differences when compared to the subject, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction commensurate with the appellant's land assessment request 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.

*Ronald 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: June 22, 2012

*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.