



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

APPELLANT: Mary Maier
DOCKET NO.: 10-00112.001-R-1
PARCEL NO.: 14-2-15-22-18-301-027

The parties of record before the Property Tax Appeal Board are Mary Maier, the appellant, and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$23,010
IMPR: \$136,000
TOTAL: \$159,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story single family dwelling of masonry construction that was built in 1986. The dwelling has a basement that is partially finished, central air conditioning, two fireplaces and a 776 square foot attached garage. The property also has an in-ground swimming pool. The property has a 25,110 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity with respect subject's assessment for the 2010 tax year as the basis of the appeal. The appellant provided photographs, descriptions and assessment information about the subject and three comparables in support of her argument. The appellant described the subject property as having 4,662 square feet of living area and a 276 square foot garage. The comparables were described as being improved with 1.5-story dwellings of brick or frame construction that ranged in size from 4,347 to 4,883 square feet of living area. The dwellings ranged in age from 21 to 33 years old. Each had finished basement area, central air conditioning, one fireplace and a garage that ranged in size from 345 to 884 square feet. One comparable also had a swimming pool. The appellant indicated these properties had improvement assessments ranging from \$107,950 to \$116,700 or from \$23.29 to \$24.04 per square foot of

living area. The comparables had land assessments ranging from \$20,300 to \$36,770. The data used to support these descriptions was from Madison County's GIS website and the Madison County website providing information for each parcel. Based on this evidence the appellant requested a land assessment of \$19,300 and an improvement assessment of \$115,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total final assessment of \$159,010. The board of review submitted an analysis of the subject and the same three comparables used by the appellant to support the subject's assessment. The board of review submitted copies of the property record cards for the subject and the comparables as well as copies of photographs of the dwellings. The board of review described the subject property as having 4,386 square feet of living area and a 776 square foot garage. Using this data the board of review calculated the subject as having an improvement assessment of \$136,000 or \$31.01 per square foot of living area. The three comparables were calculated to have dwellings ranging in size from 3,004 to 3,352 square feet of living area and improvement assessments ranging from \$104,520 to \$116,700 or from \$33.11 to \$34.82 per square foot of living area. The comparables had sites that ranged in size from 22,818 to 84,665 square feet of land area with land assessments ranging from \$20,660 to \$36,770 or from \$.43 to \$.91 per square foot of land area. The subject has a land assessment of \$23,010 or \$.92 per square foot of land area. The board of review requested the subject's assessment be confirmed.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction in the subject's assessment is not warranted.

Initially the Board finds the most probative and reliable descriptive evidence of the subject and the comparables was submitted by the board of review. The Board finds the board of review submitted copies of the property record cards for the respective properties which provided schematic diagrams of the subject and the comparables that supported the size estimates used by the board of review. This evidence disclosed the comparables had improvement assessments ranging from \$33.11 to \$34.82 per square foot of living area. The subject has an improvement assessment of \$31.01 per square foot of living area,

which is below the range established by the comparables. The two comparables that have sites most similar to the subject's site in size had land assessments of \$.86 and \$.91 per square foot of land area. The subject has a land assessment of \$.92 per square foot of land area, which slightly above the assessments of the comparables on a square foot basis.

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 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). All that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in this record.

Based on this record the Board finds the appellant has not demonstrated assessment inequity by clear and convincing evidence and 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

Member

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: May 24, 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.