



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

APPELLANT: Richard & Joann Watkins
DOCKET NO.: 10-04227.001-R-1
PARCEL NO.: 13-33.0-303-018

The parties of record before the Property Tax Appeal Board are Richard & Joann Watkins, the appellants, 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: \$12,975
IMPR.: \$64,722
TOTAL: \$77,697**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame and masonry construction containing 2,328 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 16,453 square foot site¹ and is located in Smithton Township, St. Clair County.

The appellants' appeal is based on unequal treatment in the assessment process concerning both the subject's land and improvement assessments. The evidence further reveals that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review. The Smithton Township equalization factor of 1.0270 raised the subject's total assessment from \$75,654 to \$77,697.

¹ The appellants reported the subject has a 3.8-acre site which would be equivalent to 165,528 square feet of land area. In the absence of substantiating evidence, the Board has accepted the land size reported by the board of review.

In support of the inequity argument, the appellants submitted a grid analysis with limited information on four comparable properties. The comparables are located within two blocks of the subject property. The parcels for the comparables were said to be "approx same as subject." The properties have land assessments ranging from \$10,586 to \$11,951. The board of review also presented as its evidence appellants' comparables #1, #2 and #3 with land sizes ranging from 13,752 to 15,276 square feet of land area resulting in land assessments of either \$0.77 or \$0.78 per square foot of land area. The subject has a land assessment of \$12,975 or \$0.79 per square foot of land area.

The comparable parcels are improved with two-story frame and masonry dwellings that range in age from 7 to 9 years old. The comparable dwellings were said to be "approx same as subject." The board of review reported that appellants' comparables #1, #2 and #3 range in size from 1,936 to 2,218 square feet of living area. The foundation of the comparables was not reported by the appellants, but each has central air conditioning and a garage. Comparable #2 also has a fireplace. These four comparables have improvement assessments ranging from \$54,513 to \$58,739. Comparables #1 through #3 have improvement assessments that range from \$24.58 to \$29.16 per square foot of living area. The appellants did not provide a specific dwelling size for comparable #4.² The subject's improvement assessment is \$64,722 or \$27.80 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$11,268 or \$0.68 per square foot of land area and a reduction in the subject's improvement assessment to \$54,513 or \$23.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$77,697 was disclosed.

The board of review presented descriptions and assessment information on four comparable properties, although as noted previously, only comparable #4 is a new equity comparable. This property is described as a two-story frame and masonry dwelling that is 8 years old. The dwelling contains 2,484 square feet of living area and features a basement, central air conditioning and a garage. This property has an improvement assessment of \$68,085 or \$27.41 per square foot of living area. Comparable #4 has a lot size of \$23,588 square feet of land area and a land assessment of \$16,243 or \$0.69 per square foot of land area.

Based on this evidence, the board of review contends the subject property is "in line with similar properties in the subject's

² If comparable #4 were the "same size" as the subject, it would have an improvement assessment of \$24.05 per square foot of living area.

immediate market area" and thus 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 appellants contend unequal treatment in the subject's land and improvement assessments 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 not met this burden.

The parties presented equity data on a total of five comparable properties. As to the land inequity argument, from the land assessment data presented by both parties with both lot sizes and land assessments for four properties, the evidence revealed land assessments range from \$0.69 to \$0.78 per square foot of land area. The subject parcel has a land assessment of \$0.79 per square foot of land area. Based on this limited record with the subject having a land assessment nearly identical to that of comparables #1, #2 and #3 presented by both parties, the Board finds that the appellants have failed to establish a lack of uniformity in the subject's land assessment by clear and convincing evidence. Thus, on this record, no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the parties submitted sufficient data to analyze four comparable properties so as to support their respective positions before the Board. The Board cannot adequately analyze appellants' comparable #4 without adequate size data as discussed above. The Board finds the four detailed comparables presented by both parties were similar to the subject dwelling in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$54,513 to \$68,085 or from \$24.58 to \$29.16 per square foot of living area. The subject's improvement assessment of \$64,722 or \$27.80 per square foot of living area is within the range of these similar comparable properties. 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 is not warranted.

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 taxation 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). Although the comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: September 20, 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.