



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

APPELLANT: Philip Kikel
DOCKET NO.: 10-04469.001-R-1
PARCEL NO.: 09-32.0-104-006

The parties of record before the Property Tax Appeal Board are Philip Kikel, 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: \$21,377
IMPR: \$86,804
TOTAL: \$108,181

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, two fireplaces¹ and a three-car garage of approximately 600 square feet of building area. The property has an approximately 14,815 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The initial issue revealed by the record is a dispute regarding the dwelling size of the subject home. The appellant reported a dwelling size of 2,414 square feet of living area, but provided no supporting documentation for that calculation. The board of review reported a dwelling size of 3,398 square feet of living area and provided a property record card which included a schematic drawing that depicted the reported dwelling size. Based on this record, the Property Tax Appeal Board finds that the best evidence in the record of the subject's dwelling size was presented by the board of review and the subject dwelling contains 3,398 square feet of living area.

¹ The appellant reports the subject has only one fireplace while the assessing officials report the subject has two fireplaces. There was no substantive evidence provided by either party to support their contention as to this amenity.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings of frame or frame and masonry construction that range in size from 2,342 to 2,876 square feet of living area. The dwellings are each 5 or 6 years old. Three of the comparables have the same neighborhood code as the subject property and the property that is not within the same neighborhood code is a half-mile from the subject. Features of the comparables include a full basement, three of which are finished. Each home has central air conditioning, a fireplace and a two-car or a three-car garage of either 453 or 653 square feet of building area. Based on the underlying data sheets, the comparables have equalized improvement assessments ranging from \$69,742 to \$86,201 or from \$24.25 to \$34.19 per square foot of living area. The subject's equalized improvement assessment is \$86,804 or \$25.55 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$80,218 or \$23.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$108,181 was disclosed. The board of review presented descriptions and assessment information on four comparable properties where comparable #3 is the same property as appellant's comparable #1, although the reported dwelling size is substantially larger as reported by the board of review. The four properties are improved with two-story dwellings of frame or frame and masonry construction that range in size from 2,782 to 3,354 square feet of living area. The dwellings were constructed from 2001 to 2006. Each is in the same subdivision as the subject property. Features of the comparables include a full basement, central air conditioning, a fireplace and a garage ranging in size from 570 to 660 square feet of building area. These properties have equalized improvement assessments ranging from \$71,577 to \$85,293 or from \$23.87 to \$30.66 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 not warranted.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions. The Board has given reduced weight to the appellant's evidence which has errors in dwelling sizes and assessment data. On this limited record and in light of the determination of the subject's dwelling size as 3,398 square feet, the Property Tax Appeal Board finds the board of review's comparables are the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, the board of review's comparables received the most weight in the Board's analysis. These comparables had equalized improvement assessments that ranged from \$71,577 to \$85,293 or from \$23.87 to \$30.66 per square foot of living area. The subject's equalized improvement assessment of \$86,804 or \$25.55 per square foot of living area falls within the range established by the best comparables in this record and is particularly well-supported by board of review comparables #1 and #4. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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 parties 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 appellant has 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.