



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

APPELLANT: John Wagnon
DOCKET NO.: 10-04605.001-R-1
PARCEL NO.: 04-16.0-103-001

The parties of record before the Property Tax Appeal Board are John Wagnon, 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: \$14,380
IMPR.: \$50,482
TOTAL: \$65,222

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,540 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 attached garage with 440 square feet of building area. The property has a 10,258 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted photographs and information on four comparable properties described as being improved with two 1-story dwellings and two 2-story dwellings of frame or frame and masonry construction that were similar to the subject in age. The comparable dwellings range in size from 1,291 to 2,076 square feet of living area. Each comparable has a basement with one being partially finished, central air conditioning and a two-car attached garage. Three comparables had a fireplace. The comparables have improvement assessments ranging from \$34,696 to \$41,031 or from \$18.34 to \$27.60 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject property had an improvement assessment of \$50,842 or

\$33.80 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties consisting of 1-story frame dwellings that ranged in size from 1,225 to 1,632 square feet of living area. The dwellings were constructed in 2003 and 2004. Each comparable had a basement with one being partially finished, central air conditioning, one fireplace and attached garages ranging in size from 440 to 690 square feet of building area. These properties have improvement assessments ranging from \$34,696 to \$55,785 or from \$22.86 to \$37.24 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #3. The board of review described the common comparable as having 1,518 square feet of living area, which is supported by property record card. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant responded in rebuttal that of the eight comparables in the record, only one comparable submitted by the parties had a higher improvement assessment per square foot of living area than the subject property.

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 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 appellant has not met this burden.

The Board finds comparable #3 submitted by the appellant and comparables #1 through #3 submitted by the board of review were most similar to the subject in location, size, style, features and age. Comparable #3 submitted by the appellant was the same property as board of review comparable #1. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$22.86 to \$37.24 per square foot of living area. The subject's improvement assessment of \$33.80 per square foot of living area is within the range established by the most similar comparables. Appellant's comparables #1 and #2 were given little weight because they were two-story dwellings whereas the subject is a one-story home. The two remaining comparables received reduced weight due to size and one had no fireplace. Based on this the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed and no reduction is 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.



Chairman



Member



Member



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: April 19, 2013



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.