



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

APPELLANT: Michael Mahoney
DOCKET NO.: 11-05362.001-R-1
PARCEL NO.: 08-02.0-404-024

The parties of record before the Property Tax Appeal Board are Michael Mahoney, 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: \$29,070
IMPR: \$97,050
TOTAL: \$126,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story dwelling of frame and masonry construction containing 2,630 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car garage of 626 square feet of building area. The property has a 62,726 square foot site and is located in Belleville, St. Clair Township, St. Clair County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as one-story or two-story dwellings of masonry construction which range in size from 2,215 to 2,992 square feet of living area. The dwellings are 9 or 11 years old. Each comparable is in the subject's subdivision of Raven Oaks. Two of the comparables have full basements, one of which includes finished area. Each home has central air conditioning and a garage ranging in size from 460 to 1,176 square feet of building area. Comparable #1 also has an in-ground swimming pool. The

¹ The appellant reported that the subject dwelling contains 1,971 square feet of living area, but provided no substantive data to support that contention other than a copy of the subject's property record card. The board of review submitted a copy of the subject's property record card with a schematic drawing that depicts the dwelling size as 2,630 square feet. The Board finds the assessing officials provided the best evidence of the subject's dwelling size.

comparables have improvement assessments ranging from \$97,929 to \$108,386 or from \$33.23 to \$44.21 per square foot of living area.² The subject's improvement assessment is \$97,050 or \$36.90 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,462 or \$27.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." Based upon the notice filed by the appellant herein, the subject's final equalized assessment was \$126,120. In further response to the appeal, the board of review presented a grid analysis of the same three comparables presented by the appellant with corrections to the data including that comparable #3 contains 2,792 square feet of living area and each comparable has a full basement with only comparable #3 having some finished area in the basement.

In light of the appellant's equity data, the board of review contended that the subject's assessment falls within the range of the comparables and no reduction in the subject's assessment is warranted.

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 Board finds the three comparables in the record are the similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$97,929 to \$108,386 or from \$33.23 to \$44.21 per square foot of living area. The subject's equalized improvement assessment of \$97,050 or \$36.90 per square foot of living area, based upon a dwelling size of 2,630 square feet, falls within the range established by the only comparables in this record.

² The appellant's presentation included some mathematical errors and an erroneous dwelling size for comparable #3 that will be discussed in the board of review's presentation of evidence.

Based on the only evidence in the 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.

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: December 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.