



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

APPELLANT: Tina Johnson
DOCKET NO.: 11-05379.001-R-1
PARCEL NO.: 08-05.0-407-023

The parties of record before the Property Tax Appeal Board are Tina Johnson, 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: \$ 14,018
IMPR.: \$ 66,466
TOTAL: \$ 80,484

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story brick and frame dwelling containing 3,900 square feet of living area that was built in 2005. Features include a full unfinished basement, central air conditioning, a fireplace, and a 420 square foot

attached garage. The dwelling is situated on 11,375 square feet of land area. The subject property is located in St. Clair Township, St. Clair County, Illinois

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not contested. In support of these arguments, the appellant submitted four comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject, but the comparables are smaller in dwelling size when compared to the subject. The comparables sold from January 2003 to January 2008 for prices ranging from \$230,137 to \$284,000 or from \$66.51 to \$81.56 per square foot of living area including land. The comparables have improvement assessments ranging from \$58,725 to \$60,476 or from \$17.09 to \$17.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,484. The subject's assessment reflects an estimated market value of \$240,322 or \$61.63 per square foot of living area including land when applying St. Clair County's 2011 three-year average median level of assessment of 33.49% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information on three comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject, but the comparables are smaller in dwelling size when compared to the subject. The comparables sold from March 2009 to May 2011 for prices ranging from \$199,000 to \$206,500 or from \$64.74 to \$80.18 per square foot of living area including land. The comparables have improvement assessments ranging from \$53,200 to \$56,054 or from \$16.96 to \$18.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist

of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The appellant also contends assessment inequity as another basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet these burdens of proof. Therefore, no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board finds both parties utilized comparables that were smaller in dwelling size when compared to the subject.

With respect to the overvaluation argument, the Board gave less weight to the comparables submitted by the appellant and comparable #3 submitted by the board of review. These comparables sold between 2003 and 2009, which are dated and less reliable indicators of market value as of the subject's January 1, 2011 assessment date. Comparables #1 and #2 submitted by the board of review sold in April 2010 and May 2011 for prices of \$199,000 and \$206,500 or \$64.74 and \$65.84 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$240,322 or \$61.63 per square foot of living area including land. After considering any necessary adjustments to the comparables for differences to the subject, such as their smaller dwelling size, the Board finds the subject's estimated market value as reflected by its assessment is supported by a preponderance of the evidence. Therefore, no reduction in the subject's assessed valuation is justified.

With respect to the inequity claim, the Board finds the assessment comparables submitted by the appellant are more similar to the subject property in location, design, exterior construction, age, size and features. They have improvement assessments ranging from \$58,725 to \$60,476 or from \$17.09 to \$17.37 per square foot of living area. The subject property has an improvement assessment of \$66,466 or \$17.04 per square foot of living area, which falls below the range established by the comparables on a per square foot basis. After considering any

necessary adjustments to the comparables for differences to the subject, such as their smaller dwelling size, the Board finds the subject's improvement assessment is supported by clear and convincing evidence. Therefore, no reduction in the subject's improvement assessment is 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 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 appellant 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.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: February 20, 2015

A. Portol

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.