



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

APPELLANT: John A. Canavan  
DOCKET NO.: 11-05484.001-R-1  
PARCEL NO.: 08-03.0-451-023

The parties of record before the Property Tax Appeal Board are John A. Canavan, 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:** \$ 19,999  
**IMPR.:** \$ 92,264  
**TOTAL:** \$ 112,263

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 part one-story and party two-story brick and frame dwelling containing 2,786<sup>1</sup> square feet of living area that was built in 2003. Features include a full unfinished basement, central air conditioning, a fireplace and a 1,116 square foot attached garage. The dwelling is situated on 38,333 square feet of land area. The subject property is located in St. Clair Township, St. Clair County, Illinois

The appellant contends assessment inequity as the basis of the appeal. The appellant challenged both the subject's land and improvement assessments. In support of the inequity claim, the appellant submitted four comparable properties. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments<sup>2</sup> ranging from \$81,186 to \$99,224 or from \$21.36 to \$32.94 per square foot of living area. Each comparable was reported to have  $\frac{3}{4}$  of an acre or 32,670 square feet of land area. They have land assessments ranging from \$15,570 to \$24,245 or from \$.47 to \$.74 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,263. The subject property has a land assessment of \$19,999 or \$.52 per square foot of land area and an improvement assessment of \$92,264 or \$33.12 per square foot of living area.

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. The comparables have improvement assessments ranging from \$79,959 to \$105,545 or from \$29.82 to \$38.07 per square foot of living area. The comparables contain from 30,056 to 60,984 square feet of land area and have land assessments ranging from \$16,635 to \$24,763 or from \$.40 to \$.54 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The appellant's appeal petition indicates the subject dwelling has 2,900 square feet of living area. The appellant submitted no evidence to support the dwelling size. The board of review submitted the subject's property record card depicting a dwelling size of 2,786 square feet of living area. Based on this record, the Board finds the subject dwelling contains 2,786 square feet of living area.

<sup>2</sup> The appellant used incorrect assessment amounts for the subject and comparable properties.

**Conclusion of Law**

The appellant contends assessment inequity as the 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 this burden of proof. Therefore, no reduction in the subject's assessment is warranted.

With respect to the subject's improvement assessment, the parties submitted six suggested comparables for the Board's consideration. The Board gave less weight to comparable #2 submitted by the appellant and comparable #3 submitted by the board of review due to their larger dwelling sizes when compared to the subject. The Board also gave less weight to comparable #2 submitted by the board of review due to its dissimilar one-story design. The Board finds the remaining four comparables are more similar to the subject in location, design, exterior construction, age, size and features. They have improvement assessments ranging from \$95,547 to \$105,545 or from \$30.07 to \$38.07 per square foot of living area. The subject property has an improvement assessment of \$92,264 or \$33.12 per square foot of living area, which falls within the range established by the most similar comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences to the subject, 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.

With respect to the subject's land assessment, the parties submitted six suggested comparables for the Board's consideration. The Board gave less weight comparable #2 submitted by the board of review due to its larger land size when compared to the subject. The Board finds the remaining five comparables are more similar to the subject property in location and land size. They have land assessments ranging from \$15,570 to \$24,245 or from \$.47 to \$.74 per square foot of land area. The subject property has a land assessment of \$19,999 or \$.52 per square foot of living area, which falls within the

range established by the most similar land comparables. Therefore, no reduction in the subject's land 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.



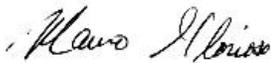
Chairman



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: February 20, 2015



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.