



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

APPELLANT: Gary, Pamela & Jay Staser
DOCKET NO.: 12-04400.001-C-1
PARCEL NO.: 12-11-04-358-007

The parties of record before the Property Tax Appeal Board are Gary, Pamela & Jay Staser, the appellants, and the Clinton 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 **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$20,860
IMPR.: \$25,310
TOTAL: \$46,170

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Clinton County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 one-story, four-unit apartment building on a concrete slab foundation. The building was constructed in 1958 of frame exterior construction and contains 3,284 square feet of living area. Features include an attached 400 square foot garage for storage. The property has a

1.14-acre or 49,658 square foot site and is located in Germantown, Germantown Township, Clinton County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of this inequity argument, the appellants submitted information on three equity comparables along with photographs. Based on this evidence, the appellants requested a reduced improvement assessment of \$13,673 or \$4.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,170. The subject property has an improvement assessment of \$25,310 or \$7.71 per square foot of living area.

In response to the appeal, the board of review asserted that the subject property is located on Route 161, a major thoroughfare for neighboring communities, with 240 feet of road frontage. The board of review also asserted that appellants' comparable #1 was a low income housing project which receives an assessment in accordance with Section 10-235 of the Property Tax Code (35 ILCS 200/10-235) rather than an assessment at 33.33% of fair market value like the subject. Comparable #2 presented by the appellants is a two-story four-unit apartment building of 2,488 square feet with additional features of porches and a shed. As to comparable #3, the board of review noted this property has two frame carports and the property is located 12 miles from the subject.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables, a brick split-level, four-unit building of 3,512 square feet with a carport and a brick split-level, four-unit building of 3,976 square feet with a carport. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented five suggested comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to appellants' comparable #1 as this comparable is specially assessed by statute as a low-income housing project.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 along with board of review comparables identified as #4 and #5. These four comparables consist of four-unit apartment buildings that had improvement assessments that ranged from \$34,780 to \$40,520 or from \$9.88 to \$13.97 per square foot of living area. The subject's improvement assessment of \$25,310 or \$7.70 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.

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 24, 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.