



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

APPELLANT: Timothy Peck
DOCKET NO.: 13-00114.001-C-1
PARCEL NO.: 14-2-15-23-04-402-006

The parties of record before the Property Tax Appeal Board are Timothy Peck, the appellant; and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 40,000
IMPR.: \$ 62,740
TOTAL: \$ 102,740

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Madison County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 one-story commercial building that has 2,084 square feet of building area. The building is approximately 17 years old. The building is situated on 10,170 square feet of land area. The subject property is located in Glen Carbon Township, Madison County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables. The comparables consist of one-story commercial buildings that are from 7 to 22 year old. The buildings contain from 2,048 to 2,560 square feet of building area and have lots that range in size from 2,614 to 12,204 square feet of land area. The comparables have improvement assessments ranging from \$47,410 to \$84,510 or from \$23.15 to \$33.01 per square foot of building area. The comparables have land assessments ranging from \$7,710 to \$35,680 or from \$.76 to \$2.95 per square foot of land area.

The appellant further submitted the final decision issued by the Madison County Board of Review disclosing the subject's final assessment of \$115,850. The subject property has an improvement assessment of \$62,740 or \$30.11 per square foot of building area. The subject has a land assessment of \$53,110 or \$5.22 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section §1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section §1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

Conclusion of Law

The taxpayer 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 has met this burden with respect to the subject land assessment. However, the board finds the appellant failed to demonstrate the subject's improvement was inequitably assessed by clear and convincing evidence.

The Board finds the appellant submitted three assessment comparables to demonstrate the subject property was not uniformly assessed. With respect to the subject's land assessment, the Board gave less weight to comparable #3 due to its smaller land size when compared to the subject. The Board finds comparables #1 and #2 are most similar to the subject in location and land size. They have land assessments of \$7,960 and \$35,680 or \$.76 and \$2.92 per square foot of land area. The subject has a land assessment of \$53,110 or \$5.22 per square foot of land area, which is greater than the two most similar land comparables contained this record. Therefore a reduction in the subject's land assessment is warranted commensurate with the appellant's request.

With respect to the subject's improvement assessment, the appellant submitted three suggested comparables with varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$47,410 to \$84,510 or from \$23.15 to \$33.01 per square foot of building area. The subject property has an improvement assessment of \$62,740 or \$30.11 per square foot of building area, which falls within the range of the assessment comparables. 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvement was inequitably assessed.

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

Mario M. Lino

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: September 19, 2014

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.