



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

APPELLANT: Gary Rubel
DOCKET NO.: 13-04286.001-R-1
PARCEL NO.: 17-08.0-103-005

The parties of record before the Property Tax Appeal Board are Gary Rubel, 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: \$21,566
IMPR.: \$66,574
TOTAL: \$88,140

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) disputing 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 is improved with a one-story single family dwelling of frame and brick construction with 2,250 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with approximately 720 square feet of building area. The property

has a 1.5 acre site and is located in Smithton, Prairie Du Long Township, St. Clair County.

The appellant marked assessment equity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of frame and brick construction that ranged in size from 2,054 to 2,212 square feet of living area. The dwellings ranged in age from 8 to 12 years old. Each comparable had a basement with three being finished; two comparables each had two fireplaces; and each comparable had a garage ranging in size from 529 to 838 square feet of building area. The appellant described each of the comparables as having a one-acre site. The comparables had improvement assessments ranging from \$63,707 to \$69,985 or from \$31.02 to \$32.85 per square foot of living area. The comparables had land assessments ranging from \$16,220 to \$18,359 per acre. The appellant further indicated that comparables #1 through #3 sold from December 2004 to May 2012 for prices ranging from \$199,000 to \$285,000 or from \$96.88 to \$130.20 per square foot of living area, including land.

The appellant asserted that during the previous two years the assessment on the subject property had increased by approximately 9.4% while the neighboring properties have had their assessments lowered or remain constant. The appellant asserted the assessment on a property located at 4260 Water Oak Lane (comparable #3) had its assessment decrease by 8.5% from 2012 to 2013. The appellant also stated the assessment of a property located at 4254 Water Oak Lane (comparable #2) had an assessment increase of \$1,377 for 2013. Based on this evidence the appellant requested the subject's assessment be reduced to \$84,000 to reflect a market value of \$252,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$88,140. The subject's assessment reflects a market value of \$263,892 or \$117.29 per square foot of living area, including land, when applying the 2013 three year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$66,574 or \$29.59 per square foot of living area and a land assessment of \$21,566, which equates to \$14,377 per acre.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of brick and frame or brick

exterior construction that ranged in size from 2,181 to 2,422 square feet of living area. The dwellings were constructed from 1999 to 2001. Each comparable had a basement with two being finished, central air conditioning, one fireplace and an attached garage ranging in size from 624 to 780 square feet of building area. The comparables sold from July 2011 to September 2013 for prices ranging from \$275,000 to \$340,000 or from \$113.54 to \$155.89 per square foot of living area, including land.

In rebuttal the board of review asserted that appellant's comparable sales #1 and #2 were not qualified sales and sale #2 was too old. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's comparable sale #1 disclosing the property was advertised for sale but was a Bank REO (real estate owned) and the seller was a government agency identified as Fannie Mae (Federal National Mortgage Association).

In rebuttal the appellant stated board of review comparable sale #1 is located on a lake lot and has a finished basement; comparable #2 is $\frac{3}{4}$ brick and has a finished basement; and comparable #3 is all brick, larger than the subject dwelling and has a finished basement.

The appellant also submitted three new comparable sales in rebuttal. Section 1910.66(c) of the rules of the Property Tax Appeal provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Based on this rule the Property Tax Appeal Board finds it can give no consideration to the new sales the appellant submitted as rebuttal evidence.

Conclusion of Law

The taxpayer marked assessment equity 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 and a reduction in the subject's assessment is not warranted on this basis.

The appellant submitted four comparables in support of the assessment inequity argument that had varying degrees of similarity to the subject property. These properties had improvement assessments that ranged from \$63,707 to \$69,985 or from \$31.02 to \$32.85 per square foot of living area. The subject's improvement assessment of \$66,574 or \$29.59 per square foot of living area falls within the overall range of the improvement assessments but below the range of the improvement assessments on a per square foot basis. These same comparables had land assessments ranging from \$16,220 to \$18,359 per acre while the subject had a land assessment of \$14,377 per acre, which is below the range of the assessments on a per acre basis.

Although the appellant argued that the subject's assessment changed at a different percentage than other properties in the neighborhood, the fact remains that the subject's assessment is well supported by the comparables presented by the appellant.

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 exists on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the assessment is not justified on this basis.

To the extent the appellant is making an overvaluation argument, 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on six sales provided the appellant and the board of review. The Board gives little weight to the appellant's comparable sales #2 and #3 as they did not occur proximate in time to the assessment date at issue. The four remaining sales occurred from July 2011 to September 2013 for prices ranging from \$199,000 to \$340,000 or from \$96.88 to \$155.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$263,892 or \$117.29 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record. Based on this record the Board finds a reduction to the subject's assessment based on overvaluation 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: November 20, 2015

A. Proctor

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.