



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

APPELLANT: Edward Czech
DOCKET NO.: 13-04296.001-R-1
PARCEL NO.: 13-14.0-401-011

The parties of record before the Property Tax Appeal Board are Edward Czech, 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: \$15,733
IMPR.: \$86,738
TOTAL: \$102,471

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 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 dwelling of brick exterior construction with 2,201 square feet of living area. The dwelling was constructed in 1995. Features of the property include a full basement that is partially finished, central air conditioning, one fireplace, a two-car attached garage with 775 square feet of building area and a swimming

pool. The property has a 43,996 square foot site and is located in Freeburg, Smithton Township, St. Clair County.

The appellant contends assessment inequity 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 brick or frame and brick construction that range in size from 2,171 to 2,313 square feet of living area. The dwellings range in age from 11 to 22 years old. Two of the comparables had basements, each comparable had central air conditioning, three comparables each had one fireplaces and each comparable had a garage ranging in size from 675 to 936 square feet of building area. One comparable also had a detached shed and an above-ground swimming pool. The comparables had sites ranging in size from 48,787 to 99,752 square feet of land area. The comparables were located from .2 of a mile to 1.4 miles from the subject property. The appellant indicated the comparables had improvement assessments prior to equalization ranging from \$53,805 to \$66,155 or from \$23.69 to \$30.33 per square foot of living area. The comparables had land assessments prior to equalization ranging from \$12,927 to \$24,852 or from \$.21 to \$.26 per square foot of land area. The evidence provided by the appellant indicated the comparables had equalized improvement assessments ranging from \$55,043 to \$67,677 or from \$24.23 to \$30.48 per square foot of living area and equalized land assessments ranging from \$13,224 to \$25,424 or from \$.21 to \$.27 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$13,000 and the improvement assessment be reduced to \$63,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$102,471. The subject property has an equalized improvement assessment of \$86,738 or \$39.41 per square foot of living area and an equalized land assessment of \$15,733 or \$.36 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within three lots of the subject property in the same subdivision as the subject property. The comparables were improved with one-story dwellings of brick or frame and brick exterior construction that ranged in size from 1,902 to 2,311 square feet of living area. The dwellings were constructed from 1994 to 2006. Each comparable had a full basement with one being finished, central air conditioning and a garage ranging in size from 506 to 928 square feet. Two of the comparables each had one fireplace. These properties had sites ranging in size from 45,258 to 55,756

square feet of land area. These properties had equalized improvement assessments ranging from \$71,384 to \$85,727 or from \$34.50 to \$39.97 per square foot of living area. Their equalized land assessments ranged from \$16,326 to \$19,427 or from \$.31 to \$.42 per square foot of land area.

The appellant submitted rebuttal comments regarding the board of review comparables. The appellant also provide two new equity comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board 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 Board finds that it can give no consideration to the two new comparables submitted by the appellant in rebuttal.

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

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparable were most similar to the subject property in location and were relatively similar to the subject in features with the exception that three of the comparables had unfinished basements and two comparables had no fireplaces. The Board further finds the appellant indicated the subject property had a swimming pool and copies of photographs of the subject property appear to depict an in-ground pool. The comparables provided by the board of review do not have in-ground swimming pools. Furthermore, a

review of the subject's property record card does not indicate that the subject's in-ground swimming pool is being assessed. The most similar comparables had equalized improvement assessments that ranged from \$34.50 to \$39.97 per square foot of living area. The subject's improvement assessment of \$39.41 per square foot of living area falls within the range established by the best comparables in this record and appears justified based on differences between the properties. Less weight was given the appellant's comparables due to the fact that comparables #1 and #4 had crawl space foundations and comparables #2 through #4 differed from the subject in location.

With respect to the land assessments, the Board finds appellant's comparable #1 and the board of review comparables were most similar to the subject in location. These properties had equalized land assessments ranging from \$.25 to \$.41 per square foot of land area. The subject has an equalized land assessment of \$.36 per square foot of land area, which falls within the range established by the best comparables in the record.

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 parties 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 in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property 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



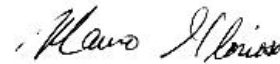
Member



Member



Acting Member



Member



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: December 18, 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.