



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

APPELLANT: Hojung Myung  
DOCKET NO.: 15-00015.001-R-1  
PARCEL NO.: 14-2-15-28-18-301-029

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

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$ 13,920  
**IMPR.:** \$101,850  
**TOTAL:** \$115,770

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 2015 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 dwelling of brick and frame exterior construction that has 2,473 square feet of living area. The dwelling was built in 2014. Features include a full unfinished basement, central air conditioning, a fireplace and a 1,154 square foot attached garage. The subject property is located in Edwardsville Township, Madison County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted four assessment comparables located in close proximity to the subject. The comparables consist of one-story dwellings of brick and frame exterior construction that were 1 to 8 years old. Features include unfinished basements, central air conditioning, one fireplace and three-car garages. The dwellings range in size from 2,100 to 2,786 square feet of living area. The comparables have improvement assessments ranging from

\$66,360 to \$107,780 or from \$30.34 to \$38.68 per square foot of living area<sup>1</sup>. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$115,770. The subject property has an improvement assessment, subsequent to equalization, of \$101,850 or \$41.18 per square foot of living area.

In support of its assessment, the board of review submitted a letter addressing the appeal and information on four assessment comparables located in close proximity to the subject. The comparables consist of one-story dwellings of brick and frame exterior construction that were built from 2008 to 2012. Three comparables have finished basements and one comparable has an unfinished basement. One comparable has three fireplaces and another comparable has one fireplace. Other features include central air conditioning and garages that range in size from 712 to 1,280 square feet of building area. The dwellings range in size from 2,110 to 2,499 square feet of living area. The comparables have improvement assessments ranging from \$90,570 to \$109,330 or from \$42.92 to \$46.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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.

The parties presented eight assessment comparables for the Board's consideration. Both parties' comparables were similar to the subject in location, design, age and most features, but three comparables submitted by the board of review had finished basements, superior to the subject. The comparables with finished basements had improvement assessments ranging from \$90,570 to \$109,330 or from \$42.92 to \$45.60 per square foot of living area. The comparables that have unfinished basements have improvement assessments that ranged from \$67,690 to \$109,940 or from \$30.95 to \$46.30 per square foot of living area. The subject property has an improvement assessment of \$101,850 or \$41.18 per square foot of living area. The subject's improvement assessment falls below the range established by the comparables with finished basements on a per square foot basis and within the range established by the comparables that have unfinished basements. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is supported and no reduction in warranted.

---

<sup>1</sup> The assessment amounts provided by the appellant were prior to application of the 1.0200 township equalization factor applied by the Madison County Board of Review. Subsequent to equalization, the appellant's comparables have improvement assessments ranging from \$67,690 to \$109,940 or from \$30.95 to \$39.46 per square foot of living area.

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 are not assessed at identical levels, even though two comparables had additions, 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 property is 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 23, 2016



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.