



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

APPELLANT: Paul & Mary Drumm
DOCKET NO.: 15-00025.001-R-1
PARCEL NO.: 13-2-21-21-15-401-019

The parties of record before the Property Tax Appeal Board are Paul and Mary Drumm, the appellants; 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: \$8,610
IMPR.: \$20,070
TOTAL: \$28,680

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a one-story dwelling of frame construction with 783 square feet of living area. The dwelling was constructed in 1950 and is approximately 65 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 10,600 square foot site and is located in Collinsville, Collinsville Township, Madison County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with one-story dwellings of frame construction that ranged in size from 999 to 1,189 square feet of living area. The dwellings were either 55 or 58 years old. Each comparable has an unfinished basement and central air conditioning. Two of the comparables have a one-car garage with 224 and 264 square feet of building area, respectively. The comparables were located along the same street and within the same block as the subject

property. These properties had improvement assessments ranging from \$17,680 to \$21,380 or from \$17.27 to \$18.64 per square foot of living area.

The appellants asserted the subject dwelling was smaller than each comparable and 15 years older than each comparable. They also stated the subject dwelling has older aluminum siding with hail damage and all but two of the windows are the original old wooden sash style.

Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$13,514 or \$17.26 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 \$28,680. The subject property has an improvement assessment of \$20,070 or \$25.63 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of frame construction that ranged in size from 900 to 1,111 square feet of living area. The dwellings were constructed from 1940 to 1950. Each comparable has an unfinished basement and central air conditioning. One comparable has an integral garage in the basement. These properties are located along the same street and within the same block as the subject property. The comparables have improvement assessments ranging from \$23,810 to \$30,980 or from \$26.20 to \$27.88 per square foot of living area. The board of review asserted that the subject's improvement assessment is within the range established by all of the comparables submitted by the parties on a square foot basis and requested the assessment be confirmed.

Conclusion of Law

The appellants 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 record contains information on six comparables submitted by the parties to support their respective positions. The comparables submitted by the parties were similar to the subject in location, style and features with the exception three were described as having garages while the subject property has no garage. Furthermore, the subject dwelling was smaller than each comparable submitted by the parties. These comparables had improvement assessments that ranged from \$17,680 to \$30,980 or from \$17.27 to \$27.88 per square foot of living area. The comparable most similar to the subject dwelling in size, age and features was board of review comparable #1 with an improvement assessment of \$23,810 or \$26.46 per square foot of living area. The subject's improvement assessment of \$20,070 or \$25.63 per square foot of living area falls within the range established by the comparables in this record and below that of the most similar comparable in this 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.

In conclusion, the Property Tax Appeal 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



Acting 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: June 23, 2017



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.