



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

APPELLANT: Steven & Lisa Todt
DOCKET NO.: 16-05773.001-R-1
PARCEL NO.: 10-2-16-34-03-303-023

The parties of record before the Property Tax Appeal Board are Steven & Lisa Todt, 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: \$18,560
IMPR.: \$75,730
TOTAL: \$94,290

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 2016 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 part two-story and part one-story dwelling of vinyl and brick exterior construction with 3,048 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 42,908 square foot site and is located in Troy, Pin Oak Township, Madison County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables described as being improved with two-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 2,800 to 2,964 square feet of living area. The dwellings were built from 2007 to 2011. Each comparable has an unfinished basement, central air conditioning, one fireplace and a three-car garage. The comparables are located in Maryville, approximately 4 miles from the subject property. These properties have improvement

assessments that range from \$58,420 to \$63,080 or from \$20.86 to \$21.45 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$67,808.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 13, 2017, disclosing the subject's assessment was increased from \$91,420 to \$94,290 by the application of a township equalization factor of 1.0334.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,290. The subject property has an improvement assessment of \$75,730 or \$24.85 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 located in the subject's subdivision. These properties are improved with part two-story and part one-story dwellings of brick and frame construction that range in size from 2,650 to 3,114 square feet of living area. The dwellings were built from 1998 to 2003. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a three-car attached garage. These properties have improvement assessments ranging from \$74,610 to \$89,220 or from \$27.28 to \$31.64 per square foot of living area.

The board of review asserted the appellant's comparables are located in a subdivision 4 miles from the subject property and in a different school district. It stated that each of its comparables was located within the same subdivision and school district as the subject property. The board of review requested the assessment be confirmed.

In rebuttal the appellants acknowledged that the board of review comparables were located closer to the subject property, but contended they are assessed at a level that is too high. The appellants also stated the comparables selected were the same model and design as the subject.

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 Board finds the best evidence of assessment equity to be comparables submitted by the board of review. While all the comparables submitted by the parties were similar to the subject in style, size, age, and features, the Board finds the board of review comparables were more similar to the subject property in location than were the comparables provided by the appellants. The board of review comparables had improvement assessments that ranged from \$74,610 to \$89,220 or from \$27.28 to \$31.64 per square foot of living area. The subject's improvement assessment of \$75,730 or \$24.85 per square foot of living area falls within the overall range established by the best comparables in this record but below the range on a square foot basis.

Based on this record the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 board of review 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.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

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: April 23, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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