



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

APPELLANT: Darren Bircher
DOCKET NO.: 17-00017.001-R-1
PARCEL NO.: 01-2-24-15-00-000-018

The parties of record before the Property Tax Appeal Board are Darren Bircher, 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: \$18,720
IMPR.: \$80,880
TOTAL: \$99,600

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 2017 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 vinyl exterior construction with 2,052 square feet of living area.¹ The dwelling is 3 years old. Features of the home include a full unfinished basement, central air conditioning and a 1,109 square foot garage. The property has a 2.32-acre site and is located in Highland, Helvetia Township, Madison 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 that were located from 3.4 to 7.01 mile from the subject property. The comparables had lot sizes ranging from 23,958 to 205,168 square feet of land area. The comparables were similar one-story dwellings of brick and vinyl exterior construction containing from 2,080 to 3,152 square feet of living area. The

¹ The Board finds the best evidence of the subject's dwelling size was the sketch submitted by the board of review, since the appellant's sketch was apparently from an appraisal that was not submitted as evidence. Furthermore, the appellant's sketch is labeled "Sketch Not To Scale, For Visual Purposes Only."

homes ranged in age from 4 to 26 years old. Three comparables had partial basements that had finished area. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$6,090 to \$15,790 or from \$.03 to \$.57 per square foot of land area and improvement assessments ranging from \$65,880 to \$68,460 or from \$23.65 to \$32.91 per square foot of living area.

The appellant's submission included a brief in which the appellant argued that the subject's lot includes a portion of farmable ground of which some land extends into water.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$99,600. The subject property has a land assessment of \$18,720 or .19 per square foot of land area and an improvement assessment of \$80,880 or \$39.42 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 that were located from 1.8 to 2.8 miles from the subject property. The comparables had lot sizes ranging from 87,120 to 389,862 square feet of land area. The comparables were similar one-story dwellings of brick and vinyl exterior construction containing from 1,905 to 2,190 square feet of living area. The homes ranged in age from 3 to 13 years old. The comparables had full basements that were unfinished. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$7,710 to \$15,220 or from \$.02 to \$.09 per square foot of land area and improvement assessments ranging from \$75,050 to \$89,110 or from \$39.39 to \$40.69 per square foot of living area.

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.

As an initial matter regarding the appellant's argument, that a portion of the subject's lot is farmable ground of which some land extends into water, the Board finds the appellant failed to disclose whether any of his comparables had farmland or land that extended into water.

The parties submitted a total of seven comparables for the Board's consideration. The parties' comparables had land assessments ranging from \$.02 to \$.57 per square foot of land area. The subject's land assessment of \$.19 per square foot of land area falls within the range of the parties' land comparables. The parties' comparables had improvement assessments ranging from \$23.65 to \$40.39 per square foot of living area. The subject's improvement assessment of \$39.42 per square foot of living area falls within the range established by the parties' comparables and appears well justified given the age of the subject's dwelling. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land

and improvement was inequitably assessed and a reduction in the subject's assessment is not warranted.

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 parties disclosed that the 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.

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 21, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Darren Bircher
1419 Bircher Dr.
Highland, IL 62249

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025