



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

APPELLANT: Chris & Stephanie Flaugher
DOCKET NO.: 18-04614.001-R-1
PARCEL NO.: 09-2-22-06-01-101-056

The parties of record before the Property Tax Appeal Board are Chris and Stephanie Flaugher, 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: \$16,460
IMPR.: \$81,470
TOTAL: \$97,930

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 2018 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 frame and stone construction with 1,782 square feet of living area. The dwelling was built in 2016. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 808 square feet of building area. The property is located in Troy, Jarvis Township, Madison County.

The appellants contend assessment inequity 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 brick and siding or stone and siding exterior construction ranging in size from 1,641 to 1,811 square feet of living area. The homes range in age from 1 to 3 years old. Each comparable has a full basement that is partially finished, central air conditioning, and an attached two-car or three-car garage ranging in size from 528 to 768 square feet of building area. Two of the comparables each have one fireplace. The appellants reported the comparables have sites

ranging in size from 10,480 to 15,805 square feet of land area. The comparables have improvement assessments ranging from \$74,570 to \$77,790 or from \$42.96 to \$45.44 per square foot of living area. The appellants reported the subject property has an improvement assessment of \$81,740 or \$45.87 per square foot of living area. These properties have land assessments ranging from \$16,150 to \$16,540 or from \$1.02 to \$1.58 per square foot of land area using the appellants' dimensions. The appellant indicated the subject property has 12,960 square feet of land area with a land assessment of \$16,460 or \$1.27 per square foot of land area.

The appellants also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the subject's assessment increased from \$94,290 to \$97,930 by the application of a board of review township equalization factor of 1.0386. Based on this evidence, the appellants requested the subject's assessment be reduced to \$94,290.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,930. The subject property has an improvement assessment of \$81,470 or \$45.72 per square foot of living area. The board of review reported the subject property has an irregular shaped lot resulting in 14,256 square feet of land area and a land assessment of \$16,460 or \$1.15 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 improved with one-story dwellings of frame and brick or stone trim construction ranging in size from 1,578 to 1,769 square feet of living area. The homes were built from 2016 to 2019. Each property has a basement that is partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 720 to 780 square feet of building area. These properties have improvement assessments ranging from \$77,070 to \$85,570 or from \$45.39 to \$54.23 per square foot of living area. The board of review indicated comparables #1 and #2 have irregular shaped lots. Using the dimensions reported the board of review comparables have sites ranging in size from 7,729 to 11,528 square feet of land area with land assessments ranging from \$14,630 to \$16,160 or from \$1.35 to \$1.89 per square foot of land area. The board of review requested confirmation of the assessment. Board of review comparable #3 is the same comparable as appellants' comparable #3.

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 six comparables submitted by the parties to support their respective positions with one comparable being common to both parties. The Board finds the comparables submitted by the parties are similar to the subject property in location, style, size and features. These comparables have improvement assessments that range from \$74,570 to \$85,570 or from

\$42.96 to \$54.23 per square foot of living area. The subject's improvement assessment of \$81,470 or \$45.72 per square foot of living area falls within the range established by the comparables. 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 improvement assessment is not justified.

With respect to the land assessment, the record is not particularly clear with respect to the size of the subject site and each comparable. Nevertheless, the comparables have land assessments ranging from \$14,630 to \$16,540. The subject's land assessment of \$16,460 is within the range established by the comparables. The Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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 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.

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: February 16, 2021



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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