



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

APPELLANT: John G. & Cynthia L. Naughton
DOCKET NO.: 19-07306.001-R-1
PARCEL NO.: 17-2-20-03-08-203-002

The parties of record before the Property Tax Appeal Board are John G. & Cynthia L. Naughton, 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: \$7,410
IMPR.: \$40,630
TOTAL: \$48,040

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 2019 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 two-story dwelling of brick and vinyl exterior construction with 1,680 square feet of living area. The dwelling is approximately 22 years old and features central air conditioning and a 580 square foot garage. The property has a 12,750 square foot site and is located in Granite City, Nameoki Township, Madison County.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code and on the same street as the subject property. The comparables have sites that range in size from 11,422 to 13,280 square feet of land area and are improved with one-story or two-story dwellings of brick and vinyl exterior construction that range in size from 1,615 to 2,146 square feet of living area. The homes range in age from 22 to 28 years old. Two comparables are reported to have finished basement area. Each comparable has central air conditioning, one fireplace and a

garage ranging in size from 400 to 672 square feet of building area. The comparables have land assessments of \$6,260 or \$7,230 or from \$0.54 to \$0.58 per square foot of land area. The comparables have improvement assessments that range from \$36,370 to \$40,590 or from \$16.95 to \$25.13 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$45,590 with a land assessment of \$7,100 or \$0.56 per square foot of land area and an improvement assessment of \$38,490 or \$22.91 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 \$48,040. The subject has a land assessment of \$7,410 or \$0.58 per square foot of land area and an improvement assessment of \$40,630 or \$24.18 per square foot of living area. The board of review commented that the appellants did not submit comparable properties to prove inequity of assessment and requested the subject's 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 appellants submitted four equity comparables for the Board's consideration. With respect to the equity argument for the subject's land assessment, the Board finds that the comparables have land assessments of \$6,260 or \$7,230 or from \$0.54 to \$0.58 per square foot of land area. The subject property has a land assessment of \$7,410 or \$0.58 per square foot of land area which falls within the range established by the land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellants' comparables #1 and #3 which differ from the subject in dwelling size and finished basement. The Board finds the best evidence of improvement assessment equity to be the remaining two comparables which are more similar to the subject in location, age, dwelling size and other features. These two best comparables have improvement assessments of \$40,590 and \$36,470 or \$25.13 and \$21.00 per square foot of living area, respectively. The subject's improvement assessment of \$40,630 or \$24.18 per square foot of living area falls just above the two best comparables in this record on an overall basis and is bracketed by the two best comparables on a per square foot basis. On this limited record, and after considering adjustments to the comparables for differences from the subject, 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.

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 appears to exist based on 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 19, 2022



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

John G. & Cynthia L. Naughton
45 Mimosa Dr
Granite City, IL 62040

COUNTY

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