

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sharon & Shirley Daiber  
DOCKET NO.: 05-02229.001-R-1  
PARCEL NO.: 06-2-17-16-18-301-020

The parties of record before the Property Tax Appeal Board are Sharon & Shirley Daiber, the appellants, and the Madison County Board of Review.

The subject property consists of a 15,000 square foot parcel improved with one-story style brick dwelling, constructed in January 2003, which contains 1,624 square feet of living area. Features of the home include central air-conditioning, a full unfinished basement, a 624 square foot attached garage and a 600 square foot detached garage that was built in 1970. The subject is located in Marine, Marine Township, Madison County.

The appellants submitted evidence to the Property Tax Appeal Board claiming the subject's 2003 construction cost was not reflected in its assessment. The appellants contend the subject has not increased in value since its January 2003 construction, due to cracks in the basement floor, walls and a patio, and a poor quality mortar job on the dwelling's brick exterior. For this reason, the appellants contend the 2005 Marine Township equalization factor of 1.0666% should not be applied to the subject. The appellants submitted photographs depicting these cracks and purported poor mortar job, but submitted no appraisal or other market evidence documenting any loss in value that could be attributed to these factors. The appellants' appeal form further indicated they had purchased the subject lot in March 2002 for \$20,000 and that the subject dwelling's construction in January 2003 had totaled \$122,171. The appellants also indicated on the appeal form that the subject's construction cost did not include all costs associated with the construction. The appellants did submit a copy of the masonry contractor's bill for \$21,220, but they did not indicate if this was included in the \$122,171 construction cost referred to above. Based on this

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Based on the facts and exhibits presented, 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:	\$	3,710
IMPR.:	\$	45,950
TOTAL:	\$	49,660

Subject only to the State multiplier as applicable.

evidence, the appellants requested the subject's land assessment be reduced to \$3,480, its improvement assessment be reduced to \$43,080 and its total assessment be reduced to \$46,560.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$49,660 was disclosed. The board of review submitted no evidence in support of the subject's assessment, but on its "Notes on Appeal", agreed to its 2005 decision, plus application of the Marine Township equalization factor of 1.0666%. Based on this submission the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellants argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

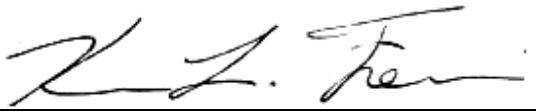
The Board finds the appellants contend the 2005 Marine Township equalization factor of 1.0666% should not be applied to the subject's 2005 assessment because the subject's land has not increased in value since it sold in March 2002 and the improvements have not increased in value since the subject dwelling's January 2003 construction. The appellants claim this is because of cracks in the dwelling's basement floor, walls and patio and a poor quality mortar job on the subject's brick exterior. The Board finds that, notwithstanding the board of review's failure to submit any evidence in support of the subject's assessment, the appellants submitted no appraisal or other market evidence indicating the subject's land had not increased in value since its sale in March 2002, or that the subject improvements had not increased in value since their January 2003 construction. The appellants further submitted no evidence documenting any loss in value suffered by the subject that could be attributed to the cracks and poor mortar job. The Board also finds it unclear whether the subject dwelling's reported construction cost of \$122,171 includes the masonry contractor's bill of \$21,220 and all other costs associated with its construction. The appeal form requires that appellants supply a Contractor's Affidavit or written summary of the total cost of construction. The appellants submitted no such affidavit.

In conclusion, the Board finds the appellants have failed to demonstrate overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and no reduction is warranted.

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



Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 29, 2008



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.