

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lenita B. Strader  
DOCKET NO.: 05-02278.001-R-1  
PARCEL NO.: 19-2-08-27-07-202-046

The parties of record before the Property Tax Appeal Board are Lenita B. Strader, the appellant, and the Madison County Board of Review.

The subject property is improved with a one-story dwelling of frame construction built in 1925 with an effective age of 1945. The dwelling contains 936 square feet of living area and features a full, unfinished basement, central air conditioning and a one-car detached garage built in 1925 with 216 square feet of building area.

Based upon a request for hearing made by the Madison County Board of Review, the appellant appeared before the Property Tax Appeal Board. As the basis of this appeal, appellant claimed unequal treatment in the assessment process. The documentary evidence further revealed that the appellant did not file a complaint with the board of review, but filed an appeal directly with the Property Tax Appeal Board following receipt of the notice of an equalization factor of 1.0518 which changed the total assessed value of the subject property from \$16,320 to \$17,160.

In support of an inequity argument, appellant submitted a grid analysis with information on three suggested comparable properties along with some attachments further describing two of the properties. All three comparables were located on the same block and street as the subject property. The comparables were described as one or one-and-one-half-story dwellings that were built between 1920 and 1930. The comparables featured basements, one of which included finished area, and central air conditioning. Each comparable also included at least a two-car garage; appellant testified that one comparable had an over-sized garage. The comparables range in size from 972 to 1,547 square feet of living area. The appellant failed to provide assessment information in the grid for the three comparables, but in examining the attachments, the Board finds comparables #1 and #3 have improvement assessments of \$15.24 and \$19.33 per square foot of living area, respectively. The subject's improvement

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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: \$ 3,730  
IMPR.: \$ 13,430  
TOTAL: \$ 17,160

Subject only to the State multiplier as applicable.

assessment is \$14.35 per square foot of living area. From those same attachments, the Board also finds comparables #1 and #3 had equalized land assessments of \$3,730 each which are identical to the equalized land assessment of the subject. Based on her evidence, appellant requested a reduction in the subject's improvement assessment to \$12,770, the assessment prior to equalization, or \$13.64 per square foot of living area and a reduction in the subject's land assessment to \$3,550, the assessment prior to equalization.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$17,160 was disclosed. The board of review presented a grid analysis of the same three comparable properties utilized by the appellant, but provided equalized assessment information along with some additional descriptions and property record cards.

In addition to the data reported by the appellant, the board of review noted these three comparable dwellings were all of frame exterior construction; comparable #1 also had a full, finished attic and comparable #3's garage is actually a 27' x 27' pole building with 14' eaves which was built in 2001. Other than the difference in garage, the board of review representative contended that comparable #3 was the most similar dwelling in the record to the subject based on age, location, features and size. The board of review reported that the comparables have equalized improvement assessments ranging from \$16,270 to \$22,190 or from \$10.52 to \$19.33 per square foot of living area. The subject had an equalized improvement assessment of \$13,430. In addition, the board of review reported that all three comparables had an equalized land assessment of \$3,730, identical to that of the subject.

In testimony the board of review representative contended that the big difference between the comparables and the subject was the garages. In this regard, the board presented an analysis based on the cost ladder from the property record cards, excluding the value added for garages. For purposes of the board's adjusted comparison chart, the board compared only the dwelling improvement assessments per square foot as drawn from the property record cards to find the subject without the garage had an equalized improvement assessment of \$13.73 per square foot of living area as compared to the comparables without garages having equalized improvement assessments ranging from \$8.23 to \$15.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's equalized assessment.

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 Board further finds a reduction in the subject's assessment is not warranted based on the evidence in this record.

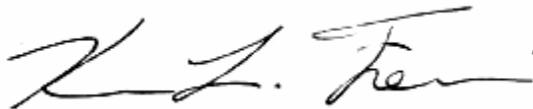
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the three comparables submitted by both parties were similar to the subject in exterior construction, location and age. Comparable #2 differed from the subject in story height and comparables #1 and #2 differed from the subject significantly in size. Comparable #3 was similar to the subject dwelling, but had an additional outbuilding which added significant value to the property. As a result, none of the comparables presented by the parties was truly similar to the subject. However, the Board notes that all three comparables had improvement assessments ranging from \$10.52 to \$19.33 per square foot of living area. The subject's improvement assessment of \$14.35 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not 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.



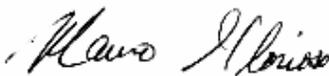
Chairman



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: January 23, 2009



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.