

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeffery & Anne Luner  
DOCKET NO.: 06-00014.001-R-1  
PARCEL NO.: 13-2-21-32-15-401-015

The parties of record before the Property Tax Appeal Board are Jeffery and Anne Luner, the appellants; and the Madison County Board of Review.

The subject property consists of a two-story single family dwelling of vinyl and brick exterior construction that contains 2,645 square feet of living area. Features of the home include a full unfinished basement, a fireplace, central air conditioning and an attached three-car garage with 1,066 square feet. The dwelling is 10 years old. The property is located in Collinsville, Collinsville Township, Madison County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted descriptions and assessment information on three comparable properties described as being improved with two-story single family dwellings of vinyl and brick or brick and stucco construction. The dwellings range in size from 2,296 to 4,352 square feet of living area and range in age from 13 to 19 years. Each of the comparables has a basement, central air conditioning, a fireplace and an attached garage ranging in size from 759 to 1,032 square feet. Two of the comparables were located within the same block and on the same street as the subject. The comparables have improvement assessments, prior to equalization, ranging from \$47,310 to \$96,360 or from \$18.20 to \$22.14 per square foot of living area. The subject's improvement assessment, prior to equalization, was \$68,170 or \$25.77 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$54,658.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment totaling \$85,360 was disclosed. The subject had an equalized improvement assessment of \$71,830 or \$27.16 per square foot of living area. The board of review's documentation indicated that a township equalization factor of 1.0537 was applied. The board of review

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	13,530
IMPR.:	\$	57,580
TOTAL:	\$	71,110

Subject only to the State multiplier as applicable.

submitted no evidence to refute the appellants' argument. The board of review requested the subject's assessment be reduced to the pre-equalized amount totaling \$81,010.

In rebuttal, the appellants noted that they contend the subject's assessment should be reduced below the pre-equalized assessment based on the evidence they submitted.

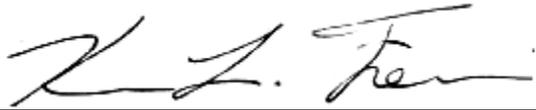
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellants contend 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 appellants have met this burden.

The Board finds comparables 1 and 3 submitted by the appellants were most similar to the subject in location, age, size and exterior construction. These two comparables also had amenities that were similar to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$18.20 and \$21.66 per square foot of living area, prior to equalization. The subject's improvement assessment of \$25.77 per square foot of living area, prior to equalization, is above that established by the two most similar comparables in the record. The board of review did not submit any evidence to refute the appellants' argument but did disclose that an equalization factor of 1.0537 was applied in the subject's township. After considering adjustments and the differences in the appellants' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

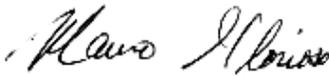
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Chairman



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Member



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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: May 27, 2009



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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.