

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Luanne Wood
DOCKET NO.: 06-00571.001-R-1
PARCEL NO.: 13-2-21-27-05-104-028

The parties of record before the Property Tax Appeal Board are Luanne Wood, the appellant; and the Madison County Board of Review.

The subject property consists of one-story single family dwelling with 1,768 square feet of living area. Features of the home include a full basement, central air conditioning and a one car attached garage with 364 square feet. The subject dwelling was constructed in 1966 making it approximately 40 years old. The improvements are located on a 16,500 square foot parcel in Collinsville, Collinsville Township, Madison County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument the appellant submitted a cost approach to value estimating the subject property had a market value of \$137,966 as of June 2006. The appellant also submitted a comparative market analysis with four comparable sales that sold in 2006 for prices ranging from \$130,000 to \$135,000. Based on this data the report indicated the subject would have an adjusted price of \$134,910.

With respect to the inequity argument, the appellant provided descriptions and assessment information on a grid analysis on four comparables improved with one-story single family dwellings that ranged in size from 1,080 to 1,922 square feet of living area. The dwellings ranged in age from 55 to 66 years old and were located from ¼ to ½ mile from the subject. Two of the comparables were described as having partial basements, each comparable had central air conditioning and three comparables had garages ranging in size from 280 to 360 square feet. These properties had sites ranging in size from 7,700 to 14,800 square feet. Each of the comparables had a land assessment of \$7,670 or ranging from \$.52 to \$1.00 per square foot of land area. These properties had improvement assessments ranging from \$19.61 to \$26.12 per square foot of living area. The appellant also submitted the property record cards and a map noting the location of four additional comparables located along the same street as

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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:	\$	9,480
IMPR.:	\$	34,760
TOTAL:	\$	44,240

Subject only to the State multiplier as applicable.

the subject property. The comparables were improved with one-story dwellings that ranged in size from 528 to 1,099 square feet of living area and in age from 38 to 56 years old. Each of the comparables had a full basement, three had central air conditioning and one had a detached two-car garage. These properties had sites ranging in size from 5,292 to 23,384 square feet. Each of the comparables had land assessments of \$8,080 or ranging from \$.35 to \$1.53 per square foot of land area. These comparables had improvement assessments ranging from \$8,940 to \$23,820 or from \$16.33 to \$26.20 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$32,614.

The board of review submitted its "Board of Review Notes on Appeal" disclosing its final assessment of the subject property. The board of review disclosed that a Certificate of Error was issued reducing the 2006 assessment of the subject to \$44,240 with a land assessment of \$9,480 and an improvement assessment of \$34,760. The Board requested the appeal be dismissed due to the issuance of the Certificate of Error. The Board denies this request finding the appellant timely filed the appeal from the decision of the board of review, therefore, the Board has jurisdiction over this matter.

Based on the Certificate of Error, the subject's total assessment of \$44,240 reflects a market value of approximately \$132,770 or \$75.09 per square foot of living area. The subject has an improvement assessment of \$34,760 or \$19.66 per square foot of living area and a land assessment of \$9,480 or \$.57 per square foot of land area.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued in part overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property 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 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

In support of the overvaluation argument the appellant submitted a cost approach to value estimating the subject property had a market value of \$137,966 as of June 2006 and a comparative market analysis estimating the subject had an adjusted price of \$134,910. The subject's total assessment of \$44,240 reflects a market value of approximately \$132,770 or \$75.09 per square foot of living area, which is below both estimates of value provided by the cost approach and the comparative market analysis. Based

on this evidence the Board finds the appellant failed to demonstrate the subject was overvalued.

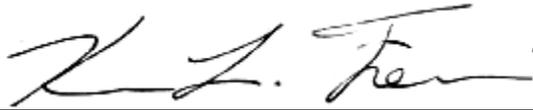
The appellant also argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

The record contains information on eight comparables that offer varying degrees of similarity to the subject but, overall, the comparables were slightly older and smaller than the subject. The comparables had improvement assessments ranging from \$16.33 to \$26.20 per square foot of living area. The subject has an improvement assessment of \$19.66 of living area, which is within the range established by the comparables. The comparables had land assessments ranging from \$.35 to \$1.53 per square foot of land area. The subject has a land assessment of \$.57 per square foot of land area, which is within the range established by the comparables. After considering adjustments and the differences to the appellant's comparables when compared to the subject, the Board finds the subject's improvement and land assessments are equitable and a reduction in the subject's assessment is not warranted.

In conclusion, the Property Tax Appeal Board finds that the assessment of the subject property as reflected by the Certificate of Error issued by the board of review is correct and no further change is justified.

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.

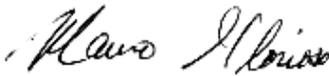
Chairman



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: May 27, 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.