

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas J. Burg  
DOCKET NO.: 06-00622.001-R-1  
PARCEL NO.: 05-1-23-22-00-000-003.001

The parties of record before the Property Tax Appeal Board are Thomas J. Burg, the appellant; and the Madison County Board of Review.

The subject property consists of a two-acre parcel improved with a one-story single family dwelling of brick construction that contains 2,376 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,186 square foot attached garage. The dwelling is approximately 7 years old. Other improvements include a concrete patio, a 1,500 square foot pole barn, an in ground swimming pool and a 240 square foot shed. The property is located in St. Jacob Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparables. The comparables were improved with one-story brick dwellings that ranged in size from 2,249 to 2,970 square feet of living area. The dwellings ranged in age from 4 to 12 years old and had parcels ranging in size from 1 to 2.10 acres. The appellant described each of the comparable dwellings as having a basement, central air conditioning, one to three fireplaces and an attached garage ranging in size from 576 to 804 square feet. These properties had improvement assessments ranging from \$65,210 to \$85,340 or from \$22.82 to \$31.35 per square foot of living area. The comparables also had land assessments ranging from \$3,690 to \$12,760 or from \$3,690 to \$6,076 per acre. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this record the appellant requested the subject's assessment be reduced to \$101,350.

The board of review submitted its "Board of Review Notes on Appeal" wherein it final assessment of the subject totaling \$110,890 was disclosed. The subject had a land assessment of

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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:	\$	7,850
IMPR.:	\$	103,040
TOTAL:	\$	110,890

Subject only to the State multiplier as applicable.

\$7,850 or \$3,925 per acre. The subject had an improvement assessment of \$103,040 or \$43.37 per square foot of living area.

The board of review asserted the subject property was vastly superior to the comparables because it had a 1,500 square foot pole barn and an in ground swimming pool that the comparables did not have. To demonstrate the subject was equitably assessed, the board of review submitted copies of the property record cards for the subject and the comparables. The board of review highlighted on the subject's property record card the additional amenities the subject had, such as a concrete patio, pole barn, swimming pool and shed, with a replacement cost new totaling \$48,800. The board of review made adjustments to each of the comparables to account for the additional features the subject property had that the comparables did not. The board of review also noted that the appellant's comparable one had a disabled veteran's exemption of \$70,000 with \$3,614 attributed to the land and \$66,384 to the improvements. After making the adjustments, the board of review indicated the comparables had adjusted improvement assessments ranging from \$93,080 to \$152,870 or from \$40.29 to \$51.47 per square foot of living area. Based on this evidence the board of review contends the subject's assessment is equitable and no reduction is warranted.

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 contends 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.

The appellant submitted descriptions and assessment information on four comparables in support of his complaint. The evidence provided by the board of review disclosed that the comparables submitted were inferior to the subject in that they lacked features the subject had including a pole barn, swimming pool, concrete patio and shed. Additionally, each comparable had a smaller garage than the subject. After making adjustments to the comparables for the additional features and adding back the exemption granted appellant's comparable 1, the board of review calculated adjusted improvement assessments for the comparables that ranged from \$93,080 to \$152,870 or from \$40.29 to \$51.47 per square foot of living area. The subject had an improvement assessment of \$103,040 or \$43.37 per square foot of living area, which is within the range established by the comparables after

the adjustments are made. Based on this record the Board finds the subject improvement assessment is equitable.

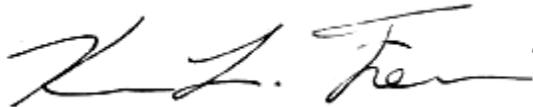
With respect to the land, the comparables had land assessments ranging from \$3,690 to \$6,076 per acre. The Board finds, however, the land assessment at the low end of the range had a veteran's exemption of \$3,614. The subject has a land assessment of \$7,850 or \$3,925 per acre, which the Board finds is equitable when compared to those properties submitted by the appellant.

In conclusion the Board finds that a change in the subject's assessment is not 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.



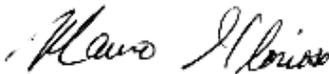
Chairman



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: June 19, 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.