

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael & Barbara Kuhl  
DOCKET NO.: 06-00685.001-R-1  
PARCEL NO.: 01-2-24-04-12-201-006

The parties of record before the Property Tax Appeal Board are Michael and Barbara Kuhl, the appellants, and the Madison County Board of Review.

The subject property is improved with a one-story dwelling of brick construction containing 1,456 square feet of living area with a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The improvements are located on a 9,605 square foot site in Highland, Helvetia Township, Madison County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as one, one-story and two, split-level dwellings of frame, brick or aluminum and vinyl exterior construction that were constructed from 1972 to 1998. The comparable dwellings range in size from 864 to 1,301 square feet of ground floor living area. Each comparable had central air conditioning, finished basement area and a two-car garage. The comparables have improvement assessments ranging from \$33.76 to \$54.40 per square foot of ground floor living area. The subject's improvement assessment is \$25.85 per square foot of ground floor living area. These same comparables had sites ranging in size from 7,700 to 20,232 square feet of land area and land assessments ranging from \$7,050 to \$10,680 or from \$.53 to \$.92 per square foot. The subject has a land assessment of \$13,000 or \$1.35 per square foot of land area. The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellants requested the subject's total assessment be reduced to \$45,240.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$50,640 was disclosed. The board of review indicated the subject

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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: \$ 10,010  
IMPR.: \$ 37,640  
TOTAL: \$ 47,650

Subject only to the State multiplier as applicable.

dwelling was a one-story ranch style dwelling while comparables 2 and 3 submitted by the appellants were dissimilar to the subject in style being a split level dwelling and a tri-level dwelling, respectively. The board of review stated that comparable 1 submitted by the appellants was assessed at \$31.15 per square foot, which is greater than the subject's improvement assessment of \$25.85 per square foot of ground floor living area. The board of review made no statement with respect to the subject's land 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 warranted.

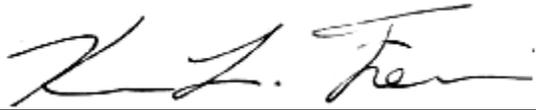
The appellants contend unequal treatment in the subject's assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review 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 initially finds the comparables submitted by the appellants do not support a reduction in the subject's improvement assessment. The Board finds only comparable 1 submitted by the appellants was similar to the subject in age and style. The evidence in the record disclosed this comparable had an improvement assessment of \$45,600 or \$35.05 per square foot of ground floor living area while the subject has an improvement assessment of \$25.85 per square foot of ground floor living area, which is below the most similar comparable. The Board gives less weight to the two remaining comparables due to differences from the subject in age and style. After considering adjustments and the differences in appellants' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellants also requested a reduction to the subject's land assessment. The appellants' comparables had sites ranging in size from 7,700 to 20,232 square feet of land area and land assessments ranging from \$7,050 to \$10,680 or from \$.53 to \$.92 per square foot. The subject has a 9,605 square foot site with a land assessment of \$13,000 or \$1.35 per square foot of land area, which is above the range established by the comparables. Based on this record the Board finds the subject's land assessment is not equitable and a reduction in the subject's land assessment commensurate with the appellants' request 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.

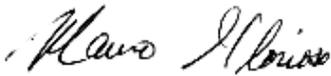
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Chairman



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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: April 24, 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.