

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles Crumbacher
DOCKET NO.: 06-01405.001-R-1
PARCEL NO.: 14-2-15-34-19-401-017

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

The subject property consists of one-story single family dwelling of brick and vinyl exterior construction that contains approximately 2,990 square feet of living area. Features of the home include a full basement, central air conditioning, two fireplaces and a three-car attached garage with 831 square feet. The improvements are located on a 40,033 square foot parcel in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of this argument the appellant submitted descriptions, sales data and assessment information on three comparables. The comparables were described as being improved with two, 1-story dwellings and one, 1.5-story dwelling that were of brick and vinyl exterior construction. The dwellings ranged in size from 2,532 to 2,725 square feet of living area and in age from 3 to 12 years old. Each comparable had a basement with one being partially finished. Each comparable also had central air conditioning, one fireplace and a three car-attached garage. The properties were located from three blocks to 2.5 miles from the subject. The comparables had parcels ranging in size from 8,280 to 36,270 square feet. The appellant indicated the comparables sold from May 2006 to August 2006 for prices ranging from \$325,000 to \$330,000 or from \$121.10 to \$128.35 per square foot of living area. The comparables had improvement assessments that ranged \$77,230 to \$107,890 or from \$28.34 to \$39.96 per square foot of living area and land assessments that ranged from \$15,980 to \$20,350 or from \$.52 to \$1.93 per square foot. The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellant requested the subject's total assessment be reduced to \$106,240.

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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:	\$	19,330
IMPR.:	\$	96,960
TOTAL:	\$	116,290

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$116,290 was disclosed. The subject's total assessment reflects a market value of \$349,010 or \$116.73 per square foot of living area, land included, using the 2006 three year median level of assessments for Madison County of 33.32%. The subject property has a land assessment of \$19,330 or \$.48 per square foot and an improvement assessment of \$96,960 or \$32.43 per square foot of living area.

In support of its contention of the correct assessment of the subject property, the board of review submitted descriptions, sales data and assessment information on three comparables. The comparables were improved with 1-story single family dwellings of vinyl or masonry and frame exterior construction ranging in size from 2,194 to 2,725 square feet. The board of review's comparable 1 was the same property as appellant's comparable 1. Each of the comparables had a full partially finished basement, one fireplace, central air conditioning and attached garages ranging in size from 750 to 1,035 square feet. The comparables had parcels ranging in size from 12,446 to 36,205 square feet of land area. The comparables sold from August 2004 to August 2006 for prices ranging from \$320,000 to \$359,900 or from \$121.10 to \$163.86 per square foot. These properties had improvement assessments that ranged from \$77,230 to \$123,350 or from \$28.34 to \$55.29 per square foot of living area. The land assessments ranged from \$18,790 to \$24,750 or from \$.52 to \$1.99 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contains sales data on five comparables submitted by the parties. The Board gives little weight to the appellant's third comparable due to its 1.5-story style, which differs from the subject's style, and its location 2.5 miles from the subject. The four remaining comparables were similar to the subject in style and features. These properties sold from August 2004 to August 2006 for prices ranging from \$320,000 to \$359,900 or from \$121.10 to \$163.86 per square foot of living area. The parties had a common comparable, located approximately 3 blocks from the subject in the subject's subdivision, which sold in August 2006 for a price of \$330,000 or \$121.10 per square foot of living

area. The subject's total assessment reflects a market value of \$349,010 or \$116.73 per square foot of living area, land included, using the 2006 three year median level of assessments for Madison County of 33.32%. The Board finds the subject's value per square foot of living area as reflected by its assessment is below the range established by the most similar comparables submitted by the parties. The Board finds this data demonstrates the subject's assessment is reflective of its market value.

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.

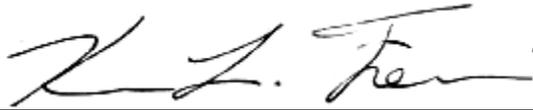
The Board finds the comparable one-story style dwellings submitted by the parties were similar to the subject and had improvement assessments ranging from \$28.34 to \$55.29 per square foot of living area. The subject property has an improvement assessment of \$96,960 or \$32.43 per square foot of living area, which is within the range established by the comparables. After considering adjustments and the differences in both parties' 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 comparables submitted by the parties had land assessments ranging from \$.52 to \$1.99 per square foot of land area. The subject property has a land assessment of \$19,330 or \$.48 per square foot of land area, which is below the range established by the comparables on a per square foot basis. The Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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.

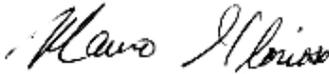
Chairman



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.