



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Charles Engelke
DOCKET NO.: 06-01449.001-R-1
PARCEL NO.: 08-1-05-31-00-000-001

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

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: \$ 11,350
IMPR.: \$ 30,950
TOTAL: \$ 42,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 1,500 square feet of living area that was built in 1955. Features include a full unfinished basement, central air conditioning, 600 square foot attached garage and a 960 square foot pole building. The improvements are situated on a 5.3 acre site.

The appellant submitted evidence before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these claims, the appellant submitted multiple listing sheets and an analysis of three suggested comparables. The comparables have lots that contain from 35,000 to 78,000 square feet of land area. The comparables consist of a one story, a one and one-half story, and a two-story, frame dwellings that are from 12 to 70 years old. Comparables 1 and 3 have unfinished basements and comparable 2, which is a mobile home, has a pier foundation. Comparable 2 has central air conditioning and comparables 1 and 2

have garages that contain 350 and 730 square feet, respectively. The dwellings range in size from 864 to 1,820 square feet of living area and have improvement assessments ranging from \$7,626 to \$16,150 or from \$6.59 to \$8.87 per square foot of living area. The subject property has an improvement assessment of \$30,950 or \$20.63 per square foot of living area.

The comparables sold from April 2003 to September 2006 for prices ranging from \$34,900 to \$78,000 or from \$28.51 to \$42.86 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,300 was disclosed. The subject's assessment reflects an estimated market value of \$126,951 or \$84.63 per square foot of living area including land using Madison County's 2006 three-year median level of assessments of 33.32%.

In support of the subject's assessment, the board of review submitted property record cards and an analysis of four suggested comparables. The comparables have lots that contain from .55 of an acre to 5 acres of land area. The comparables are improved with one-story frame or brick dwellings that were built from 1954 to 1978. Two comparables have full, unfinished basements; one comparable has a full, partially finished basement; and one comparable has a crawl space foundation. All the comparables have central air conditioning, three comparables have garages that range in size from 546 to 572 square feet, and one comparable has a 192 square foot carport. Comparable 3 has an additional 864 square garage/workshop. The dwellings range in size from 1,288 to 1,546 square feet of living area and have improvement assessments ranging from \$18,110 to \$31,610 or from \$13.93 to \$23.51 per square foot of living area. The subject property has an improvement assessment of \$30,950 or \$20.63 per square foot of living area.

The comparables sold from August 2005 to August 2006 for prices ranging from \$91,500 to \$169,000 or from \$70.38 to \$131.21 per square foot of living area including land.

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 this appeal. The Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property was inequitably assessed. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains seven suggested equity comparables for consideration. The Board placed less weight on the comparables submitted by the appellant. Comparables 1 and 3 are dissimilar in design when compared to the subject; comparable 3 is considerably smaller in size than the subject; and comparable 2 is a mobile home that does not have a basement, unlike the subject. The Board also gave diminished weight to comparable 2 submitted by the board of review due to its newer age and lack of a basement when compared to the subject.

The Property Tax Appeal Board finds comparables 1, 3, and 4 submitted by the board of review are more representative of the subject in age, size, style and amenities. They have improvement assessments ranging from \$18,110 to \$31,610 or from \$13.93 to \$23.51 per square foot of living area. The subject property has an improvement assessment of \$30,950 or \$20.63 per square foot of living area, which falls within the range established by the most similar comparables. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellant also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has not overcome this burden.

The Board finds this record contains sales information for seven suggested comparable sales. As previously found in the uniformity analysis, the Board gave diminished weight to the comparables submitted by the appellant. All the comparables contain considerably less land area than the subject; comparables 1 and 3 are dissimilar in design when compared to the subject; comparable 3 is considerably smaller in size than the subject; and comparable 2 is a mobile home that does not have a basement, unlike the subject. In addition, the Board gave less weight to comparable 2 submitted by the board of review due to its newer age and lack of a basement when compared to the subject.

The Board finds the remaining three comparable sales submitted by the board of review are most similar when compared to the subject in physical characteristics and date of sale. They sold from August 2005 to August 2006 for prices ranging from \$91,500 to \$169,000 or from \$70.38 to \$131.21 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$126,951 or \$84.63 per square foot of living area including land, which falls well within the range established by the most similar comparable sales in this record. The Board further finds board of review comparable sale 3 is the most similar comparable property contained in this record in terms of age, size, style, land area and features. This property sold in June 2006 for \$160,000 or \$119.05 per square foot of living area including land. After considering adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: January 26, 2010

Allen Castrovillari

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.