



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

APPELLANT: Glen & Nan Chitwood  
DOCKET NO.: 06-01459.001-R-1  
PARCEL NO.: 09-1-22-12-00-000-001.004

The parties of record before the Property Tax Appeal Board are Glen & Nan Chitwood, the appellants; 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:** \$ 12,310  
**IMPR.:** \$ 82,700  
**TOTAL:** \$ 95,010

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story frame and brick dwelling containing 2,980 square feet of living area that was built in 2004. Amenities include a full unfinished basement, central air conditioning, two fireplaces and a three car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants' appeal petition indicates the subject's two-acre lot was purchased in July 2003 for \$40,000. The appellants also submitted a statement detailing the costs to construct the subject dwelling for \$276,540 between November 2003 and July 2004. Thus, the cost to acquire the subject land and construct the subject dwelling was \$316,540. The appellants appealed the subject's increased assessment due to the fact no improvements/changes have been made since its completion in 2004. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$95,010 was disclosed. The subject's assessment reflects an estimated market value of \$285,144 using Madison County's 2006 three-year median level of assessments of 33.32%.

In response to the appeal, the board of review submitted a document indicting the appellants purchased the subject lot in July 2003 for \$47,000, not the \$40,000 sale price listed in the appeal petition. The board of review did not refute the subject dwelling's construction cost submitted by the appellants for \$276,540. The board of review argued the total price to acquire the land and construct the dwelling was \$323,540, which is considerably more than the subject's estimated market value as reflected by its assessment. 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 property's assessment is warranted.

The appellants appealed the increase in the subject's assessment due to the fact no improvements/changes have been made to the subject property since construction in 2004. The appellants submitted documentation detailing the cost to acquire the subject's two-acre site and construct the subject dwelling. 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). After an analysis of the evidence, the Board finds the appellants have met this burden.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). [T]he assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, . . . , and assess the property at 33 1/3% of its fair cash value. (35 ILCS 200/9-155). The owner of property on January 1 in any year shall be liable for the taxes of that year, . . . (35 ILCS 200/9-175). The Property Tax Appeal Board finds the Property Tax Code requires assessment officials to assess real property at 33 1/3% of fair cash value as of January 1 of each year.

The Property Tax Appeal Board finds the appellants submitted documentation indicating the subject's land and dwelling were purchased and constructed for a total cost of \$316,540 between July 2003 and July 2004. The board of review did not dispute the subject dwelling's construction cost of \$276,540, but indicated the subject lot was purchased for \$47,000 in 2003, for a total

cost of \$323,540. The Board finds the subject's assessment reflects an estimated market value of \$285,144, which is considerably less than the total costs offered by either party. The Board finds both parties' evidence suggests the subject property is under-assessed in relation to its fair cash value. Therefore, no reduction in the subject's assessed valuation 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. Guit*

Chairman

*K. L. Fern*

Member

*Frank A. Grief*

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.