

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald Sawicki
DOCKET NO.: 06-01465.001-R-1
PARCEL NO.: 22-2-20-17-10-106-023

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

The subject property consists of a one-story single family dwelling of brick construction containing 708 square feet of living area. Features of the property include a full basement, central air conditioning and a two-car detached garage. The dwelling was constructed in approximately 1943 based on the age reported on the property record card. The subject has a lot measuring 45 feet by 125 feet. The property is located in Granite City, Madison County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on three comparable sales located along the same street and within one block of the subject property. The comparables were similar to the subject in age, size and style. The comparables were improved with one-story dwellings of brick construction that ranged in size from 708 to 720 square feet. Each home had central air conditioning and a full basement. The comparables also had either a garage or a carport. The homes were constructed either in 1922 or 1943 and were located on parcels that contained either 5,000 or 5,625 square feet. The appellant indicated the comparables sold from August 2006 to December 2006 for prices ranging from \$22,900 to \$42,000 or from \$32.25 to \$58.33 per square foot of living area. The appellant submitted the Illinois Real Estate Transfer Declaration associated with each sale. The transfer declaration for comparable number one indicated it was a court ordered sale that was not advertised for sale using a real estate agent. Additionally, the date of the deed was reported to be February 2006 and the price was reported to be \$62,518.03, which differs from the appellant's contention that the property sold for \$39,109 in October 2006. The seller was the Judicial Sales Corporation and the buyer was the Secretary of Housing and Urban

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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:	\$	2,930
IMPR.:	\$	16,730
TOTAL:	\$	19,660

Subject only to the State multiplier as applicable.

Development. The seller of comparable number 2 was Deutsche Bank and the appellant indicated this property may have sold out of foreclosure. The transfer declaration for sale number 3 was a financial institution, the Bank of New York.

The appellant indicated these comparables had land assessments of either \$2,610 or \$2,930 and improvement assessments ranging from \$17,330 to \$17,750 or from \$24.07 to \$25.07 per square foot of living area. The subject has a land assessment of \$2,940 and an improvement assessment of \$16,730 or \$23.63 per square foot.

The appellant also argued that a public housing project located across an alley behind the subject negatively impacts the subject's market value. Additionally, the appellant asserted that all lots similar to the subject in size had assessments of \$2,930 while the subject has a land assessment \$2,940. Based on this evidence the appellant requested the subject's total assessment be reduced to \$14,490.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$19,670 was disclosed. The subject's assessment reflects a market value of \$59,030 or \$83.38 per square foot of living area using the 2006 three year median level of assessments for Madison County of 33.32%.

To demonstrate the subject property was not overvalued the board of review submitted information on four comparable sales. Its comparable sale number one was the same property as appellant's sale number 2, however, this was a resale of the property in July 2007 for a price of \$69,150 or \$96.04 per square foot of living area. The board of review's witness indicated the transfer declaration associated with the July 2007 sale did not indicate any significant physical changes were made to the property since January 1 of the previous year.

The three remaining comparables were improved with one-story brick or frame dwellings located along the same street and within one block of the subject. The comparable dwellings were constructed in 1943 and ranged in size from 708 to 720 square feet. Each comparable had a full basement and central air conditioning. Two of the comparables had detached one-car garages. These properties sold from March 2006 to May 2006 for prices ranging from \$63,900 to \$68,000 or from \$88.87 to \$94.44 per square foot of living area.

The same comparables had improvement assessments ranging from \$22.07 to \$26.42 per square foot of living area. Additionally, two comparables had lots identical to the subject in size and had land assessments of \$2,930. At the hearing the board of review's representative indicated that it would stipulate to a reduction of the subject's land assessment to \$2,930.

In rebuttal, the appellant asserted the subject is located in closer proximity to the public housing project than the board of

review's comparables. Additionally, he asserted that his comparable number 2 underwent significant remodeling prior to the second sale for \$69,150.

After hearing the testimony 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 that a slight reduction to the subject's land assessment is warranted.

The appellant argued in part 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 warranted to the subject's land assessment. The record disclosed that lots similar to the subject in size and location had land assessments of \$2,930 while the subject had a land assessment of \$2,940. The board of review agreed that the subject's land assessment should be reduced to \$2,930. Based on this record the Board finds a reduction to the subject's land assessment is justified.

With respect to the improvements, the Board finds all the comparables submitted by the parties were similar to the subject in location, age, size, style, construction and features. These six comparables had improvement assessments ranging from \$22.07 to \$26.42 per square foot of living area. The subject had an improvement assessment of \$23.63 per square foot of living area, which is within the range of the comparables. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellant also argued the subject's assessment is excessive and not reflective of its market value. 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record is the three sales submitted by the board of review that occurred in 2006. These three comparables were improved with one-story brick dwellings located within one block of the subject along the subject's street. The comparable dwellings were constructed in 1943 and ranged in size from 708 to 720 square feet. Each comparable had a full basement and central air conditioning. Two of the comparables had detached one-car garages. These properties sold from March 2006 to May 2006 for prices ranging from \$63,900 to \$68,000 or from \$88.87 to \$94.44 per square foot

of living area. The subject's assessment after making the adjustment to the land reflects a market value of approximately \$59,000 or \$83.34 per square foot of living area using the 2006 three year median level of assessments for Madison County of 33.32%. The subject's assessment reflects a market value below that of the best sales in the record.

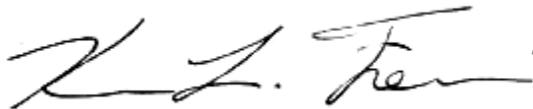
The Board gave less weight to the appellant's sales due to the fact that the evidence indicated they may not have been arm's length transactions with two comparables being sold by banks, one of which may have been sold out of foreclosure, and one comparables being a court-ordered sale.

The Board further finds the subject's assessment reflects a market value below that established by the best comparables in the record and the a appellant did not demonstrate that a further reduction to the subject's assessment was warranted due to its proximity to the public housing.

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: December 5, 2008



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.