

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Abbas Kadkhodayan
DOCKET NO.: 06-01467.001-R-1
PARCEL NO.: 13-2-21-02-07-201-013

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

The subject property consists of a 20,912 square foot parcel improved with a one-story single family dwelling of brick and vinyl exterior construction that contains 1,929 square feet of living area. The dwelling was constructed in 2005 with features that include a full basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property is located in Maryville, Collinsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparable properties. The comparables were improved with one-story single family dwellings of brick and vinyl exterior construction that ranged in size from 1,965 to 2,428 square feet of living area. The comparables had features that include basements, central air conditioning, a fireplace and either a two or three-car attached garage. The dwellings were constructed from 2003 to 2005 and had improvement assessments that ranged from \$73,390 to \$88,370 or from \$36.66 to \$37.55 per square foot of living area. The subject has an improvement assessment of \$76,320 or \$39.56 per square foot of living area.

These same comparables had sites that ranged in size from 16,030 to 19,701 square feet with land assessments of either \$15,340 or \$20,610 or ranging from \$.96 to \$1.13 per square foot of land area. The subject property has a land assessment of \$15,130 or \$.72 per square foot of land area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$86,790 to \$91,450. Based on this evidence the

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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:	\$	15,130
IMPR.:	\$	72,430
TOTAL:	\$	87,560

Subject only to the State multiplier as applicable.

appellant requested the subject's assessment be reduced to \$86,790.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$91,450 was disclosed. The board of review submitted no other evidence in support of the assessment of the subject property.

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 supports a reduction in the subject's assessment.

The appellant 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 warranted.

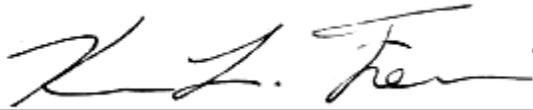
The appellant provided descriptions and assessment data on four assessment comparables improved with single family dwellings that were similar to the subject in most respects. The comparables had improvement assessments that ranged from \$73,390 to \$88,370 or from \$36.66 to \$37.55 per square foot of living area. The subject has an improvement assessment of \$76,320 or \$39.56 per square foot of living area, which is above the range established by the comparables on a per square foot basis. The board of review submitted no evidence to refute the appellant's argument. Based on this evidence the Board finds a reduction in the subject's improvement assessment is justified.

These same comparables had sites that ranged in size from 16,030 to 19,701 square feet and land assessments of either \$15,340 or \$20,610 or ranging from \$.96 to \$1.13 per square foot of land area. The subject property has a land assessment of \$15,130 or \$.72 per square foot of land area, which is below the range established by the comparables. Based on this evidence the Board finds a reduction to the subject's land assessment is not justified.

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.



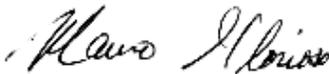
Chairman



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: July 28, 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.