

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeffrey Harriss
DOCKET NO.: 06-01469.001-R-1
PARCEL NO.: 14-2-15-28-04-403-028

The parties of record before the Property Tax Appeal Board are Jeffrey Harriss, the appellant, and the Madison County Board of Review.

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,402 square feet of living area. The dwelling is approximately 6 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 3-car attached garage. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame and masonry dwellings that range in size from 2,722 to 3,088 square feet of living area. The comparable dwellings are either 10 or 13 years old. The appellant described each comparable as having a basement, central air conditioning and a fireplace. Copies of photographs on two comparables also disclose two-car attached garages. The appellant indicated the comparables are located in Edwardsville, Madison County; four miles from the subject property. The comparables have improvement assessments ranging from \$77,480 to \$89,650 or from \$26.67 to \$29.03 per square foot of living area. The subject has an improvement assessment of \$77,950 or \$32.45 per square foot of living area. These same comparables were described as having land assessments ranging from \$10,800 to \$11,490. The subject has a land assessment of \$14,610. 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 \$92,560 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting

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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: \$ 14,610
IMPR.: \$ 77,950
TOTAL: \$ 92,560

Subject only to the State multiplier as applicable.

of two-story frame and masonry dwellings that range in size from 2,366 to 2,530 square feet of living area. The dwellings range in age from 5 to 7 years old and are located along the same street and within the same subdivision as the subject property. Each comparable has a full unfinished basement, a fireplace, central air conditioning and an attached garage ranging in size from 483 to 755 square feet. These properties have total assessments ranging from \$107,230 to \$109,980. Their improvement assessments range from \$93,860 to \$95,800 or from \$37.10 to \$40.49 per square foot of living area. The board of review adjusted assessments for the subject and the comparables to remove the assessments attributed for such items as the garages, open porches, decks and patios. The subject had an adjusted improvement assessment of \$29.24 per square foot of living area while the comparables had adjusted improvement assessments ranging from \$34.41 to \$36.75 per square foot of living area. The comparables were also described as having land assessments ranging from \$13,370 to \$14,180. The board of review also noted the appellant's comparables were located in a different subdivision than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted three new comparables located within sight of the subject residence.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had total assessments that ranged from \$107,230 to \$109,980. The subject has a total assessment of \$92,560, which is below the ranged established by these comparables. The comparables have improvement assessments that ranged from \$37.10 to \$40.49 per square foot of living area. The subject's improvement assessment of \$32.45 per square foot of living area is below the range established by the most similar comparables. The subject has a land assessment of \$14,610, which is slightly above the ranged established by the board's comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

subject's assessment is equitable and a reduction in the subject's assessment is not warranted.

The Board does not give any weight to the appellant's three new comparables submitted as rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

(86 Ill.Adm.Code 1910.66(c)). The Board finds this rule prohibits it from considering the appellant's newly discovered comparables in the instant appeal.

For these reasons the Board finds that the assessment of the subject as established by the board of review is correct 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.

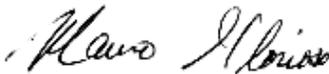


Chairman



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: August 24, 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.