

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald F. Pearson
DOCKET NO.: 06-01572.001-R-1
PARCEL NO.: 16-2-03-22-02-201-035

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

The subject property consists of a 18,620 square foot parcel improved with a one-story single family dwelling of brick exterior construction that contains 1,688 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning, a fireplace and an attached 648 square foot garage. The property is located in Dorsey, Moro Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a residential appeal form and a grid analysis using three comparables. In his analysis the appellant utilized the market values rather than the assessed values for the land and improvement components of the assessments for the subject and the comparables. The record contains copies of the property record cards for the appellant's comparables that were submitted by the board of review. The property record cards contain the market value for the improvements based on a replacement cost new less depreciation for the comparables and the land value for the comparables. In analyzing the data, the Property Tax Appeal Board will use 1/3 of the market value estimates and apply the equalization factor of 1.12260 to arrive at the equalized assessed values for the land and improvements for the appellant's comparables.

The appellant's comparables were improved with two, one-story dwellings and one, split-level dwelling of brick or masonry and frame exterior construction. The dwellings ranged in size from 1,344 to 2,576 square feet of living area and were built from 1970 to 1992. Two of the comparables had basements with comparable one having 595 square feet of living area in the basement. Each comparable had central air conditioning, two comparables had a fireplace and each had an attached garage

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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:	\$	6,540
IMPR.:	\$	54,240
TOTAL:	\$	60,780

Subject only to the State multiplier as applicable.

ranging in size from 506 to 676 square feet. These comparables had land assessments ranging from \$6,850 to \$8,310 and improvement assessments ranging from \$39,340 to \$53,450 or from \$17.59 to \$37.80 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$54,150.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's equalized assessment totaling \$60,780 was disclosed. The subject had a land assessment of \$6,540 and an improvement assessment of \$54,240 or \$32.13 per square foot of living area. To demonstrate the subject was equitably assessed the board of review submitted descriptions and assessment information on three comparables improved with one-story dwellings of brick or brick and frame exterior construction. The dwellings ranged in size from 1,276 to 1,554 square feet of living area and were constructed from 1989 to 1997. Each comparable had a partial or full unfinished basement, central air conditioning and an attached garage that ranged in size from 440 to 732 square feet. One comparable had a fireplace. These properties had improvement assessments that ranged from \$44,820 to \$57,850 or from \$35.13 to \$37.38 per square foot of living area. These same properties had land assessments ranging from \$8,220 to \$9,570.

In rebuttal, the board of review submitted copies of the property record cards for the appellant's comparables. The board of review asserted that subject's improvement assessment is within the range established by the comparables.

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 does not support 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 not warranted.

The Board finds appellant's comparable 3 and the comparables submitted by the board of review were the best comparables in the record with respect to style and age. These comparables were improved with one-story dwellings that ranged in size from 1,276 to 1,554 square feet of living area and were constructed from 1989 to 1997. These properties had similar features as the subject. The comparables had improvement assessments that ranged from \$44,820 to \$57,850 or from \$35.13 to \$37.80 per square foot of living area. The subject had an improvement assessment of

\$54,240 or \$32.13 per square foot of living area, which is below the per square foot range established by the most similar comparables. Based on this evidence the Board finds the subject dwelling is equitably assessed.

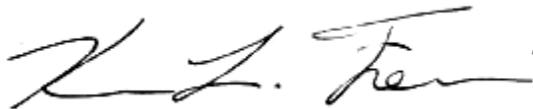
With respect to the land, the parties submitted six comparables that had land assessments ranging from \$6,850 to \$9,570. The subject had a land assessment of \$6,540, which is below the range established by the comparables. Based on this evidence the Board finds the subject's land is equitably assessed.

In conclusion, the Board finds a reduction in the subject's assessment is not justified based on this record.

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.



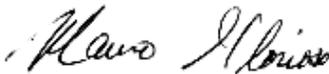
Chairman



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: June 19, 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.