

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edward & Sherry Spengler
DOCKET NO.: 06-01575.001-R-1
PARCEL NO.: 05-1-23-11-00-000-001.006

The parties of record before the Property Tax Appeal Board are Edward and Sherry Spengler, the appellants; and the Madison County Board of Review.

The subject property consists of a one-story single family dwelling that contains 1,148 square feet of living area. The home has a vinyl siding exterior. Features of the home included a full unfinished basement, central air conditioning and a two-car attached garage. The dwelling was constructed in 1995 and is approximately 11 years old. The subject property has a 2 acre or 87,120 square foot site and is located in Highland, St. Jacob Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted photographs, descriptions and assessment information on four comparables. The comparables were described as one-story dwellings with frame or vinyl siding exterior construction that ranged in size from 1,218 to 1,832 square feet of living area. The photographs depict comparable two as having brick veneer on the front of the home. Each of the comparables had central air conditioning, a full basement and an attached two-car garage. One comparable had a fireplace. The dwellings ranged in age from 1 to 11 years old. The appellants reported the comparables as having sites ranging in size from 20,991 to 43,560 (1 acre) square feet of land area. The appellants indicated the comparables had improvement assessments ranging from \$32,810 to \$43,950 or from \$23.99 to \$28.41 per square foot of living area. These properties had land assessments ranging from \$6,260 to \$10,640 or from \$.24 to \$.33 per square foot of land area. The evidence further revealed the appellants 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 \$37,060 to \$40,540. Based on this evidence the appellants requested the subject's assessment be reduced to \$37,060.

(Continued on Next Page)

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:	\$	7,850
IMPR.:	\$	32,690
TOTAL:	\$	40,540

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$40,540 was disclosed. The subject has a land assessment of \$7,850 or \$.09 per square foot. The subject property has an improvement assessment of \$32,690 or \$28.47 per square foot of living area. In support of the assessment, the board of review submitted copies descriptions and assessment information on four comparables. The comparables were composed of one-story dwellings of frame or frame with brick trim construction that ranged in size from 1,218 to 1,827 square feet of living area. Comparable 1 was the same property as appellants' comparable 1. The comparables were constructed from 1990 to 2003. Each comparable had a full basement, central air conditioning and an attached garage that ranged in size from 506 to 690 square feet. One comparable had a fireplace. The comparables had improvement assessments ranging from \$34,520 to \$55,110 or from \$28.34 to \$31.51 per square foot of living area. The comparables had parcels ranging in size from 22,627.5 square feet to 2.07 acres and land assessments ranging from \$7,520 to \$8,000. Based on this analysis, 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

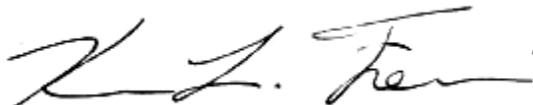
The appellant argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 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 in the subject's improvement assessment is not warranted.

The Board finds comparables 1 and 2 submitted by the appellant and comparables 1, 3 and 4 submitted by board of review were most similar to the subject in size and age. As a result of the similarities, these comparables received most weight in the Board's analysis. These comparables were one-story dwellings that ranged in size from 1,218 to 1,544 square feet of living area. Each comparable had similar features as the subject. These comparables had improvement assessments ranging from \$34,520 to \$48,650 or from \$28.34 to \$31.51 per square foot of living area. The subject property had an improvement assessment of \$32,690 or \$28.48 per square foot of living area, which is within the range established by the most similar comparables on a per square foot basis. After considering adjustments and the differences in these most similar comparables when compared to the subject, the Board finds a reduction in the subject's improvement assessment is not warranted.

With respect to the land, three comparables submitted by the board of review were almost identical to the subject in size with either 2 or 2.07 acres. These comparables had land assessments of \$7,850 and \$8,000. The subject's 2 acre parcel has a land assessment of \$7,850, which is supported by the most similar comparables in the record. In conclusion, the Board finds this data demonstrates the subject's land assessment is equitable and a reduction in land assessment is not 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.

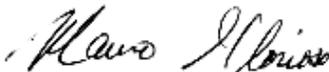
Chairman



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: May 27, 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.