

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michele Phipps
DOCKET NO.: 06-01596.001-R-1
PARCEL NO.: 13-2-21-03-01-103-004

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

The subject property is improved with a one-story single family dwelling of frame and brick trim construction with 1,590 square feet of ground floor living area. The dwelling was constructed in 1990. Features of the home include a full basement finished with 1,100 square feet of living area, central air conditioning, a fireplace and a two-car garage with 552 square feet. The improvements are located on an irregular shaped parcel with 23,564 square feet of land area in Glen Carbon, Collinsville Township, Madison County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted descriptions and assessment information on three comparable properties described as one, one-story and two, two-story dwellings that range in size from 1,726 to 2,576 square feet and in age from 15 to 19 years old. The appellant indicated that two comparables had finished basements. The appellant also indicated that each comparable had central air conditioning, one or two fireplaces and a two-car garage. The comparables had lots ranging in size from 20,263 to 32,871 square feet.¹ The comparables have improvement assessments ranging from \$43,040 to \$66,790 or from \$24.07 to \$25.93 per square foot of living area.² The comparables had land assessments ranging from \$9,180 to \$15,120 or from \$.28 to \$.67 per square foot. In her analysis, the appellant indicated the subject had dwelling had 1,705 square feet of living area. The evidence further revealed the appellant filed the appeal directly

¹ The lot sizes were calculated using the real property map submitted by the board of review providing an aerial depiction of parcel boundaries.

² The improvement and land assessments for the appellant's comparables were from the data sheets for each parcel submitted by the appellant.

(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: \$ 13,270
IMPR.: \$ 44,070
TOTAL: \$ 57,340

Subject only to the State multiplier as applicable.

to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellant requested the subject's assessment be reduced to \$54,410.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$57,340 was disclosed. The subject had a land assessment of \$13,270 and an improvement assessment of \$44,070. The board of review presented descriptions and assessment information on four comparable properties and a real property map providing the location of the subject and the comparables. The comparables were improved with one-story frame and brick dwellings that range in size from 1,355 to 1,861 square feet of ground floor living area. The dwellings were constructed from 1991 to 1993. Each comparable has a full basement, with one having 1,355 square feet of finished living area in the basement. Each comparable also has central air conditioning, two comparables have a fireplace, and the comparables have attached garages ranging in size from 440 to 620 square feet. These properties have improvement assessments ranging from \$42,970 to \$54,740 or from \$27.44 to \$40.40 per square foot of ground floor living area. The board of review indicated the subject dwelling had 1,590 square feet of ground floor living area, which was supported by a copy of the subject's property record card. Based on this estimate of size, the subject had an improvement assessment of \$27.72 per square foot of ground floor living area. These same comparables had land areas ranging in size from 9,626 to 13,500 square feet of land area with land assessments ranging from \$8,320 to \$10,340 or from \$.62 to \$.95 per square foot of land area. The subject has a land assessment of \$.56 per square foot of ground area. Based on this evidence, 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 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.

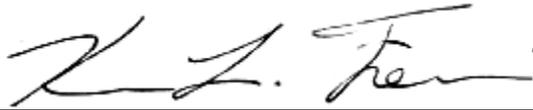
Initially, the Board finds the best evidence of the size of the subject dwelling was the property record card submitted by the board of review indicating the dwelling had 1,590 square feet of ground floor living area. The Board finds the appellant presented no documentation or a schematic drawing of the exterior dimensions of the subject dwelling to support her estimate of the size of the home.

The Board finds the comparable one submitted by the appellant and the comparables submitted by the board of review were most similar to the subject in style. The comparables were improved with one-story dwellings that were similar to the subject in location, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$24.96 to \$40.40 per square foot of ground floor living area. The comparable at the high end of the range had a full finished basement. The subject's improvement assessment of \$27.72 per square foot of ground floor living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The comparables submitted by the parties had land assessments ranging from \$.28 to \$.95 per square foot of land area. The subject has a land assessment of \$.56 per square foot of land area, which is within the ranged established by the comparables. Based on this record, the Board finds a reduction in 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.

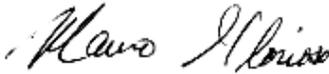
Chairman



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: 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.