

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard H. Condrey
DOCKET NO.: 06-01650.001-R-1
PARCEL NO.: 14-2-15-22-18-301-061

The parties of record before the Property Tax Appeal Board are Richard H. Condrey, the appellant; and the Madison County Board of Review.

The subject property is improved with a one-story style duplex unit of frame and brick construction containing 1,920 square feet of ground floor living area. The dwelling was constructed in 1998. Features of the home include a full basement with 720 square feet of finished living area, two fireplaces, central air conditioning and a two-car attached garage with 475 square feet. 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 photographs descriptions and assessment information on four comparable properties described as one-story style duplex units of frame and brick construction.¹ The dwellings contained either 1,920 or 1,953 square feet of ground floor living area. The dwellings were constructed in 1998 and 1999 and were located along the same street as the subject. Each of the comparables has central air conditioning, each of the comparables has a full basement with either 650 or 720 square feet of finished living area, each comparable has two fireplaces and each comparable has an attached garage containing either 475 or 500 square feet. These properties have total assessments ranging from \$94,770 to \$97,970, land assessments of \$8,720 and \$8,930, and improvement assessments ranging from \$85,840 to \$89,040 or from \$44.71 to \$46.38 per square foot of ground floor living area. The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an

¹ The board of review submitted copies of the property record cards for the subject property and the appellant's comparables, which were used to ascertain the features of the subject and the comparables.

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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:	\$	8,720
IMPR.:	\$	89,040
TOTAL:	\$	97,760

Subject only to the State multiplier as applicable.

equalization factor. 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 \$98,410 was disclosed. The subject has a land assessment of \$8,720 and an improvement assessment of \$89,690 or \$46.71 per square foot of ground floor living area. The board of review presented descriptions and assessment information on four comparable properties to demonstrate the subject was equitably assessed. The comparables were one-story frame and brick duplex units that contained 1,767 square feet of ground floor living area. Each comparable was located along the same street as the subject and were constructed in 1998 and 1999. Each comparable had a full basement with finished living area ranging from 650 to 720 square feet. Each of the comparables had central air conditioning, a fireplace and an attached 475 square foot garage. The comparables had improvement assessments ranging from \$81,940 to \$84,900 or from \$46.37 to \$48.05 per square foot of ground floor living area. In its analysis, the board of review made deductions to the improvement assessments for the values associated with enclosed porches, finished basement area, decks, patios and fireplaces and arrived at adjusted improvements assessments ranging from \$43.04 to \$44.44 per square foot of ground floor living area. Using this same process the subject had an adjusted improvement assessment of \$41.89 per square foot of ground floor living area. These comparables also had land assessments of either \$8,600 or \$8,800.

In rebuttal, the board of review made deductions to the appellant's comparables' improvement assessments for the values associated with enclosed porches, finished basement area, decks, patios and fireplaces and arrived at adjusted improvement assessments ranging from \$41.47 to \$41.85 per square foot of ground floor living 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 warranted.

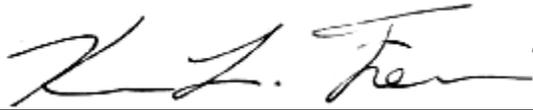
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 met this burden.

The Board finds the comparables submitted by the appellant were most similar to the subject in size and received the most weight

in the Board's analysis. These four comparables each contained 1,920 square feet of ground floor living area. The comparables were also similar to the subject in location, age, construction and features. These comparables had improvement assessments that ranged from \$85,840 to \$89,040 or from \$44.71 to \$46.38 per square foot of ground floor living area. The subject's improvement assessment of \$89,690 or \$46.71 per square foot of ground floor living area is slightly above this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds a reduction to the subject's improvement assessment is warranted. The comparables submitted by the parties also had land assessments ranging from \$8,600 to \$8,930. The subject had a land assessment of \$8,720, which is within the range established by the comparables. The Board finds the subject's land assessment is equitable and a reduction in the subject's 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.

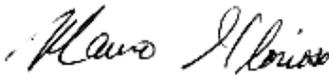
Chairman



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.