

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Condrey  
DOCKET NO.: 06-01652.001-R-1  
PARCEL NO.: 14-2-15-11-12-203-018

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

The subject property is improved with an 87-year old, one-story style dwelling of frame construction containing 1,152 square feet of living area with an unfinished basement, central air conditioning, a fireplace and a one-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story frame constructed dwellings that range in size from 730 to 1,152 square feet of ground floor living area. The comparables range in age from 57 to 127 years old. Each of the comparables has central air conditioning, one comparable has a finished basement and one comparable has a detached garage. The comparables have improvement assessments ranging from \$20,010 to \$21,640 or from \$17.66 to \$27.41 per square foot of living area. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an 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 \$27,780 was disclosed. The subject has an improvement assessment of \$23,910 or \$20.76 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. Comparables 1 through 3 were the same comparables submitted by the appellant. Comparable 4 was a one-story frame constructed dwelling with 828 square feet of ground floor living area. This dwelling was constructed in 1925. The comparable had a full basement, central air conditioning, a deck

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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: \$ 3,870  
IMPR.: \$ 23,910  
TOTAL: \$ 27,780

Subject only to the State multiplier as applicable.

and a shed. The comparable had an improvement assessment of \$19,640 or \$23.72 per square foot of ground floor living area. In its analysis, the board of review also made deductions to the improvement assessments for the values associated with fireplaces, garages, finished basements, brick trim, decks and sheds. These same comparables had land assessments ranging from \$3,380 to \$4,630 while the subject had a land assessment of \$3,870. Based on this evidence, the board of review requested confirmation of the subject's assessment.

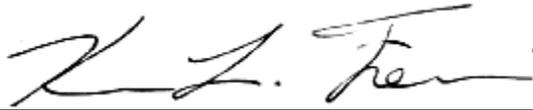
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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.

The Board finds the comparables 2 and 3 submitted by the appellant and comparable 4 submitted by the board of review parties were most similar to the subject in size and received the most weight in the Board's analysis. These three comparables ranged in size from 828 to 1,152 square feet of ground floor living area. Two were inferior to the subject due to the lack of central air conditioning, two were inferior to the subject due to the lack of a garage, and none of these comparables had a fireplace. These comparables had improvement assessments that ranged from \$19,640 to \$21,640 or from \$17.66 to \$23.72 per square foot of ground floor living area. The subject's improvement assessment of \$23,910 or \$20.76 per square foot of ground floor living area is within this range on a per square foot basis. 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. These four comparables submitted by the parties also had land assessments ranging from \$3,380 to \$4,630. The subject had a land assessment of \$3,870, 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.

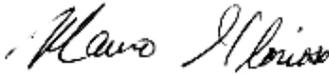
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Chairman



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Member



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Member



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Member

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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



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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.