

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Norman Sanders
DOCKET NO.: 06-01674.001-R-1
PARCEL NO.: 22-2-19-13-19-401-023

The parties of record before the Property Tax Appeal Board are Norman Sanders, the appellant, and the Madison County Board of Review.

The subject property is improved with a one-story brick constructed multi-family dwelling containing 4 units. The building contains 3,410 square feet of total living area. The building was constructed in 1962. Features of the improvement include a full unfinished basement and central air conditioning. The property is located in Granite City, Granite City Township, Madison County.

The appellant contends unequal treatment in the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three comparables composed of two, one-story and one, two-story multi-family dwellings of brick construction that range in size from 2,862 to 4,148 square feet. The buildings were constructed from 1956 to 1963. One of the properties has central air conditioning. The comparables have improvement assessments ranging from \$27,440 to \$32,530 or from \$7.21 to \$9.59 per square foot of 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 equalization factor. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$32,760.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$38,660 was disclosed. The subject has an improvement assessment of \$34,850 or \$10.22 per square foot of total living area. The board of review presented descriptions and assessment information on two, one-story multi-family dwellings of frame or brick construction that contain 1,568 and 2,250 square feet of living area. Each of the comparables has four apartments and one of the

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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: \$ 3,810
IMPR.: \$ 34,850
TOTAL: \$ 38,660

Subject only to the State multiplier as applicable.

comparables has a full basement. These multi-family dwellings were constructed in 1957 and 1966. These properties have improvement assessments of \$19,990 and \$33,090 or \$12.75 and \$14.71 per square foot of living area. In rebuttal, the board of review stated one of the appellant's comparables was a two-story structure, unlike the subject, and the two, one-story comparables were constructed on slab foundations. Based on this evidence, the board of review requested confirmation of the subject's assessment.

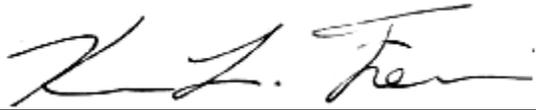
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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 comparables 1 and 3 submitted by the appellant and the comparables submitted by the board of review were most similar to the subject in style. These four comparables were one-story multi-family dwellings of frame or brick construction and had either 4 or 7 apartments. These dwellings ranged in size from 1,568 to 3,498 square feet of living area. Three of the comparables were inferior to the subject in that they had slab foundations and all were inferior to the subject due to the lack of central air conditioning. These comparables had improvement assessments that ranged from \$19,990 to \$33,090 or from \$9.30 to \$14.71 per square foot of living area. The subject's improvement assessment of \$10.22 per square foot of 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 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.

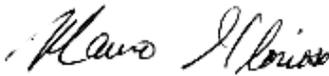
Chairman



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.