

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Norman Sanders
DOCKET NO.: 06-01677.001-R-1
PARCEL NO.: 22-2-20-18-10-105-011

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 dwelling of frame construction containing 720 square feet of living area. The dwelling was constructed in 1920. Features of the improvement include a partial unfinished basement, central air conditioning and a detached one-car garage with 240 square feet. 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 one-story dwellings of frame construction that range in size from 784 to 930 square feet. Each of the dwellings was constructed in 1933. The comparables have improvement assessments ranging from \$5,520 to \$7,180 or from \$5.94 to \$8.49 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 the subject's improvement assessment be reduced to \$8,820.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$11,000 was disclosed. The subject has an improvement assessment of \$9,400 or \$13.06 per square foot of living area. The board of review presented descriptions and assessment information on three one-story residential dwellings of frame construction that contained either 672 or 978 square feet of living area. The dwellings were constructed from 1915 to 1936. Each of the comparables had a basement, two comparables had central air conditioning and one comparable had a detached garage with 240

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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:	\$	1,600
IMPR.:	\$	9,400
TOTAL:	\$	11,000

Subject only to the State multiplier as applicable.

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square feet. These properties have improvement assessments ranging from \$11,260 to \$13,100 or from \$13.10 to \$16.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

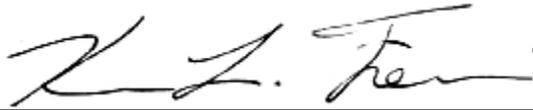
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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 submitted by the board of review were most similar to the subject in features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These three comparables contained either 672 or 978 square feet of living area and were constructed from 1915 to 1936. These comparables had improvement assessments that ranged from \$11,260 to \$13,100 or from \$13.10 to \$16.76 per square foot of living area. The subject's improvement assessment of \$9,400 or \$13.06 per square foot of living area is below this range. The Board finds the comparables submitted by the appellant were inferior to the subject in that none of comparables have basements, none of the comparables have garages and two had no central air conditioning. 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.

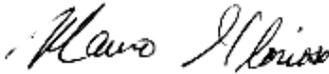
Chairman



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.