



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michael & Dana LaRosa
DOCKET NO.: 06-01890.001-R-1
PARCEL NO.: 08-1-05-09-00-000-001.002

The parties of record before the Property Tax Appeal Board are Michael & Dana LaRosa, the appellants; and the Madison County Board of Review.

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: \$ 6,100
IMPR.: \$ 65,370
TOTAL: \$ 71,470

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling containing 1,778 square feet of living area that was built in 1996. Features include a full unfinished basement, central air conditioning, an 825 square foot attached garage and a 672 square detached garage. The improvements are situated on a 2-acre site.

The appellants submitted evidence before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these claims, the appellants submitted photographs, multiple listing sheets and an analysis of four suggested comparables located from .75 of a mile to 1.5 miles from the subject. The comparables have lots that contain from 10,184 square feet to 2.25 acres. The comparables consist of one-story frame or brick and frame dwellings that are from 1.5 to 15 years old. The comparables have full, partially finished basements, central air conditioning, and two car garages. Comparable 1 has an

additional two car detached garage and comparable 2 has fireplace. The dwellings range in size from 1,620 to 1,966 square feet of living area. They sold from November 2005 to November 2006 for prices ranging from \$170,000 to \$224,000 or from \$99.19 to \$122.27 per square foot of living area including land. Three of the comparables have improvement assessments ranging from \$38,222 to \$43,951 or from \$22.36 to \$25.93 per square foot of living area. The subject property has an improvement assessment of \$65,370 or \$36.77 per square foot of living area.

The appellants argued comparable 1 is most similar to the subject in age, size, proximity and land area. This property also has a second detached garage like the subject. Based on this evidence, the appellants 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 \$71,470 was disclosed. The subject's assessment reflects an estimated market value of \$214,496 or \$120.64 per square foot of living area including land using Madison County's 2006 three-year median level of assessments of 33.32%. In response to the appeal, the board of review indicated the comparables used by the appellants are located in neighboring Macoupin County. In support of the subject's assessment, the board of review submitted property record cards, photographs, a market analysis and an equity analysis.

The market analysis contains five suggested comparable sales. The comparables are located in Staunton School District like the subject. The comparables have lots that contain from 2 to 20 acres of land area. The comparables are improved with three, one-story and two, part two-story and part one-story frame or frame and masonry dwellings that were built from 1967 to 2000. The comparables have full or partial unfinished basements and central air conditioning. Four comparables have garages that range in size from 528 to 986 square feet, comparable 4 has an extra 1,534 square foot detached garage, and comparable 3 has two additional pole buildings. Comparables 3 and 4 have at least one fireplace. The dwellings range in size from 1,202 to 2,623 square feet of living area. The comparables sold from September 2005 to December 2006 for prices ranging from \$185,000 to \$342,200 or from \$123.37 to \$153.91 per square foot of living area including land.

The uniformity analysis contains four suggested comparables located in the subject's assessment jurisdiction of Madison County. The comparables consist of one-story brick or brick and frame dwellings that were built from 1995 to 1997. The comparables have full unfinished basements, central air conditioning and garages that range in size from 676 to 896 square feet. Three comparables have a fireplace. The dwellings range in size from 1,642 to 2,130 square feet of living area and

have improvement assessments ranging from \$46,730 to \$73,450 or from \$27.82 to \$38.23 per square foot of living area. The subject property has an improvement assessment of \$65,370 or \$36.77 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 Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property was inequitably assessed. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellants have not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains eight suggested equity comparables for consideration. The Board placed less weight on the comparables submitted by the appellants because they are located in neighboring Macoupin County, which is a different assessment jurisdiction than Madison County where the subject property is located. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2nd Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. The court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property.

The Property Tax Appeal Board finds the assessment comparables submitted by the board of review are similar to the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$46,730 to \$73,450 or from \$27.82 to \$38.23 per square foot of living area. The subject property has an improvement assessment of \$65,370 or \$36.77 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to these most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellants also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have not overcome this burden.

The Board finds this record contains sales information for nine suggested comparable sales. The Board placed less weight on comparables 2, 3 and 4 submitted by the appellants because they have considerably less land area than the subject. The Board also gave less weight to comparables 2, 3 and 4 submitted by the board of review. Comparable 2 is a dissimilar part one-story and part two-story, larger dwelling that is considerably older than the subject. Comparable 3 is improved with a considerably older dwelling that is situated on considerably more land area than the subject. Comparable 4 is dissimilar in design when compared to the subject.

The Board finds the remaining three comparable sales are most similar when compared to the subject in age, size, style, location and amenities. They sold from December 2005 to December 2006 for prices ranging from \$170,000 to \$218,500 or from \$100.00 to \$153.91 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$214,496 or \$120.64 per square foot of living area including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark Morris

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: January 26, 2010

Allen Castrovillari

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.