



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

APPELLANT: Jerry & Diane Crawford
DOCKET NO.: 07-00117.001-R-1
PARCEL NO.: 19-2-08-01-05-101-006

The parties of record before the Property Tax Appeal Board are Jerry and Diane Crawford, the appellants; and the Madison County Board of Review.

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: \$ 12,130
IMPR.: \$ 65,070
TOTAL: \$ 77,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick and frame construction that contains 2,055 square feet of living area. The dwelling has a full basement that is partially finished, central air conditioning, a fireplace and a two-car garage with approximately 696 square feet. The property is located in Bethalto, Wood River Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants provided descriptions and sales data on three comparable properties. The comparables were improved with two, one-story dwellings and a 1½-story dwelling that ranged in size from 1,406 to 2,502 square feet of living area. Each comparable had a full basement with two being partially finished, each comparable had central air conditioning, each comparable had a fireplace and each comparable had a 2, 3 or 4-car attached garage. The comparables were constructed in 1989, 2001 and 2004, respectively. These properties sold from April 2007 to June 2007 for prices ranging from \$185,000 to \$245,000 or

from \$97.92 to \$131.58 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$65,870.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$82,850 was disclosed.¹ The subject's assessment reflects a market value of approximately \$248,550 or \$120.95 per square foot of living area.

In support of the assessment the board of review submitted descriptions and sales information on three comparables. Sale 3 was also used by the appellants as sale 3. The comparables were improved with one-story dwellings of frame or frame and brick construction that ranged in size from 1,406 to 1,572 square feet of living area. Each comparable had a full or partial basement with two being partially finished, each comparable had central air conditioning, each comparable had one fireplace and each comparable had a two-car attached garage that ranged in size from 484 to 576 square feet. The comparables sold from June 2006 to June 2007 for prices ranging from \$152,000 to \$215,000 or from \$105.56 to \$136.77 per square foot of living area. The board of review also stated the subject property had an equalized improvement assessment of \$69,920 or \$34.02 per square foot of living area. The comparables had equalized improvement assessments ranging from \$48,970 to \$64,150 or from \$34.00 to \$41.64 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 the appeal. The Board further finds a reduction in the assessment of the subject property is supported by the evidence in the record.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the sales data in the record supports a reduction in the subject's assessment.

¹ The appellants submitted a copy of the board of review final decision disclosing a total assessment of \$77,730. On the Board of Review Notes on Appeal the board of review indicated that a township equalization factor of 1.06590 was applied. Applying the equalization factor of 1.06590 to the total assessment on the final decision, results in a total equalized assessment of \$82,850.

The record contains information on five sales provided by the parties. The Board gives little weight to appellants' comparable 1 due to its 1.5-story design and little weight to board of review comparable 1 due to its age, being constructed in 1973 it is approximately 20 years older than the subject. The three remaining comparables are one-story dwellings that range in size from 1,406 to 1,864 square feet of living area, which is smaller than the subject. The homes were built in either 2001 or 2004, making them newer than the subject property. The comparables had similar features as the subject property. The sales occurred from June 2006 to June 2007 for prices ranging from \$185,000 to \$215,000 or from \$112.66 to \$136.77 per square foot of living area. The comparable most similar to the subject in size and age was appellants' comparable 2 with 1,864 square feet. This property sold for \$210,000 or \$112.66 per square foot of living area. The subject's equalized assessment reflects a market value of approximately \$248,550 or \$120.95 per square foot of living area, which the Board finds is greater than the most similar comparable. After considering adjustments and the differences in both parties' most similar comparable sales when compared to the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment 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

Mario 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: November 25, 2009

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.