



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

APPELLANT: Christopher & Lisa Kuhl
DOCKET NO.: 07-02380.001-R-1
PARCEL NO.: 10-2-16-34-03-303-011

The parties of record before the Property Tax Appeal Board are Christopher and Lisa Kuhl, 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: \$18,160
IMPR.: \$85,700
TOTAL: \$103,860

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of masonry and frame construction that contains 2,204 square feet of ground floor area. The dwelling was built in 2003. Features of the home include a full unfinished basement, a fireplace, central air conditioning and a three-car attached garage. The property is located in Troy, Pin Oak Township, Madison County.

The appellants claim assessment inequity as the basis of the appeal. In support of this argument the appellants submitted assessment information on four equity comparables. The comparables were improved with one-story dwellings of brick and frame construction that range in size from 2,246 to 2,517 square feet of ground floor area and were built from 1999 to 2002. Three comparables had full basements with two being partially finished, each comparable had a fireplace, each comparable had central air conditioning and each comparable had an attached garage that ranged in size from 626 to 875 square feet. These properties had improvement assessments ranging from \$33.42 to

\$35.67 per square foot of ground floor area. The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$106,360 was disclosed. The subject has an improvement assessment of \$88,200 or \$40.02 per square foot of ground floor area. The board of review asserted the subject had 2,623 square feet of living area as indicated on the property record card resulting in an improvement assessment of \$33.63 per square foot of living area. The board argued this assessment was within the range established by the appellants' comparables. After reviewing the appellants' evidence, the board of review requested the assessment be confirmed.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

The board of review asserted the subject had 2,623 square feet of living area. However, after reviewing the property record card that contains a schematic of the subject property, the Board finds this estimate of size is not supported. Reviewing the dimensions of the subject dwelling on the property record card supports the appellants' assertion of the size of the subject dwelling to be 2,204 square feet of ground floor area.

The appellants contend assessment inequity 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 assessments 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 assessment data the Board finds a reduction is warranted.

The Board finds the comparables submitted by the appellants were similar to the subject in style, age and features. These properties had improvement assessments ranging from \$33.42 to \$35.67 per square foot of ground floor area. The subject has an improvement assessment of \$88,200 or \$40.02 per square foot of ground floor area, which is above the ranged of the comparables in the record and support a reduction in the subject's improvement assessment.

The record further indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an

equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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.