

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Harold & Erika Atchley  
DOCKET NO.: 07-02483.001-R-1  
PARCEL NO.: 13-2-21-04-05-102-005

The parties of record before the Property Tax Appeal Board are Harold and Erika Atchley, the appellants; and the Madison County Board of Review.

The subject property is improved with a one-story single family dwelling with a vinyl and brick exterior that contains 1,589 square feet of above grade living area. Features of the dwelling include a full basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage. The dwelling was constructed in 2001 and is located in Glen Carbon, Collinsville Township, Madison County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation and also made a legal argument with respect to the legal description and size of the subject lot. With respect to the market value argument the appellants submitted an appraisal of the subject property. The appraiser estimated the market value of the subject property using five comparable sales and one listing. The comparables were improved with one-story dwellings that were similar to the subject in location, construction, age and features. The comparables ranged in size from 1,633 to 2,103 square feet. These properties sold from April 2006 to December 2007 for prices ranging from \$228,000 to \$280,000. The listing had a price of \$219,900. Based on this market data the appraiser estimated the subject had a market value of \$245,000 as of December 15, 2007.

In the report the appraiser noted there is a discrepancy concerning the size of the subject lot. He appraised the subject as having a lot containing 16,348 square feet based on an amended plat made in 2003. He noted that the original size of the lot as recorded on the original subdivision plat indicated the subject had an original lot size of 11,675 square feet. The appraiser noted if the original lot lines take precedent there would be a loss in value of \$24,500 to \$25,000 with an additional loss of \$5,000 for the loss of landscaping. The appraiser also noted in his report there could be significant impact on market value if

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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:	\$	12,330
IMPR.:	\$	55,080
TOTAL:	\$	67,410

Subject only to the State multiplier as applicable.

the original lot line is used due to possible set-back requirement violations. As a final point the appraiser stated another area of concern was whether or not the property is subject to the subdivision covenant and restrictions, and whether or not the property is part of the homeowner's association.

At the hearing the appellants argued the deed that conveyed the subject property in June 2001 was incorrect and the property was conveyed contrary to the provisions of the Plat Act. (765 ILCS 205). Mr. Atchley asserted that he corrected the property line errors by recording an amended plat in August 2003. He noted that the Recorder would not accept the amended plat. The appellants argued that the subject does not have a marketable title due to the lot line discrepancy. The appellants contend there can be no valid tax assessment until the Recorder has established the correct legal description of the subject property.

The record further disclosed the appellants filed the assessment complaint directly to the Property Tax Appeal Board following the receipt of the notice of the application of the equalization factor increasing the subject's assessment from \$64,470 to \$67,410.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$67,410 was disclosed. The subject's assessment reflects a market value of \$210,196 using the 2007 three year median level of assessments for Madison County of 32.07%. The board of review asserted that the appellants' appraisal supported the market value as reflected by the assessment. The board of review's witness testified the subject property was assessed as having a lot size of 16,348 square feet. At the hearing the board of review submitted copies of the subject's warranty deed recorded in June 2001, a copy of a quitclaim deed from the appellants (as grantors) to the appellants (as grantees) recorded in September 2003, and a copy of the subdivision amendment dated February 27, 2003.

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

The appellants argued in part that 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants' evidence demonstrates the subject is not overvalued for assessment purposes.

The appellants submitted an appraisal estimating the subject property had a market value of \$245,000 as of December 15, 2007.

The appraisal contained a caveat indicating a deduction of \$30,000 may be warranted if the original lot lines are used, which would result in a market value estimate of \$215,000. The subject's assessment reflects a market value of \$210,196 using the 2007 three year median level of assessments for Madison County of 32.07%. The Board finds the subject's assessment is not excessive in light of the appraisal.

The appellants also asserted that the subject's description is in error rendering the property unmarketable and further asserted that there is an issue with respect to being a member of the homeowner's association. The Board finds there is no evidence in record to support a reduction to the subject's assessment for either of these arguments. The Property Tax Appeal Board finds it has no authority to review or compel any type of correction for the property in question to be properly platted or described for assessment purposes. The Property Tax Appeal Board has limited authority as provided by the Property Tax Code. As stated by the court in People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316, 317 N.E.2d 121 (2<sup>nd</sup> Dist. 1974),

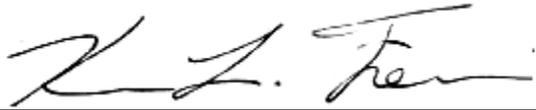
The only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of Boards of Review, make rules of procedure, conduct hearings and make a decision on the appeal. The only types of appeal provided for in the statute are by 'any taxpayer dissatisfied with the decision of a board of review as such decision pertains to an assessment of his property for taxation purposes or any taxing body that has an interest in the decision of the board of review on an assessment made by any local assessment officer.'

Thompson, 22 Ill.App.3d at 322. The court in Thompson went on to hold that the Property Tax Appeal Board is not authorized, in reviewing an assessment decision of the county board of review, to compel the property in question to be properly platted or described for assessment purposes. Thompson, 22 Ill.App.3d at 125.

For these reasons the Property Tax Appeal Board finds that the assessment of the subject property as determined by the Madison County Board of Review is correct 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.

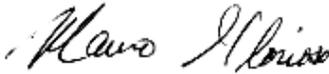
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Chairman



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Member



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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: April 24, 2009



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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.