



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

APPELLANT: Daniel & Carleen Pitkin  
DOCKET NO.: 07-02620.001-R-1  
PARCEL NO.: 01-2-24-08-12-202-006

The parties of record before the Property Tax Appeal Board are Daniel and Carleen Pitkin, 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:** \$ 7,370  
**IMPR.:** \$ 52,580  
**TOTAL:** \$ 59,950

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of frame construction with an aluminum and vinyl exterior that contains 2,096 square feet of living area. The dwelling was constructed in 2004 with features that include a full basement, central air conditioning, a fireplace and a 400 square foot garage. The property is located in Highland, Helvetia Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted sales data on four comparable properties in the form of multiple listing sheets. The comparables were improved with two-story dwellings that ranged in size from 1,680 to 2,391 square feet of living area. The dwellings range in age from 1 to 17 years old. Three of the comparables were described as having basements, each comparable has central air conditioning, each comparable has a fireplace and each has a two-car attached garage. Three comparables sold from March 2007 to December 2007 for prices ranging from \$169,900 to \$175,000 or from \$73.19 to \$104.10 per

square foot of living area. Comparable 4 was a listing for a price of \$179,900 or \$94.10 per square foot of living 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 increasing the assessment of the subject property from \$59,950 to \$62,480, which reflects a market value of \$187,440 or \$89.43 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$58,850.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$62,480 was disclosed. The board of review argued that the subject's assessment reflects a market value of \$89.43 per square foot of living area, which is within the range established by the comparables. 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 the evidence in the record supports a reduction in the subject's assessment.

The appellants contend market value as the basis of the appeal. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted information on four comparable properties. One of the comparables was a listing of a property that was older than the subject. This property had a listing price of \$179,900 or \$94.10 per square foot of living area. Due to the fact this was a listing the Board gave less weight to this data. Of the three remaining comparables, two were most similar to the subject in size and features. These dwellings sold for prices of \$169,900 and \$175,000 or for \$84.95 and \$73.19 per square foot of living area, respectively. The subject's assessment of \$62,480 reflects a market value of \$187,440 or \$89.43 per square foot of living area, which is above that of the most similar comparables.

The Board further finds the evidence indicates the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor applied 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 can 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 (4<sup>th</sup> 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.