



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

APPELLANT: Terry Myers  
DOCKET NO.: 07-03008.001-R-1  
PARCEL NO.: 12-2-04-34-12-201-003

The parties of record before the Property Tax Appeal Board are Terry Myers, the appellant; 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:** \$ 9,490  
**IMPR.:** \$ 58,980  
**TOTAL:** \$ 68,470

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of vinyl siding and brick trim exterior construction that contains 1,845 square feet of living area. Features of the home include a full basement, central air conditioning, two fireplaces and a two-car attached garage. The subject dwelling was built in 2002. The property is located in Worden, Omphgent Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables located within one block and along the same street as the subject property. The dwellings ranged in size from 1,534 to 1,644 square feet of living area and were built from 2000 to 2005. These homes had vinyl siding and brick trim exterior construction. The appellant indicated each comparable had a full basement, central air conditioning and two fireplaces. The appellant did not know the size of the garages. The appellant submitted assessment information on the comparables but utilized

the appraised value from this data for the subject and the comparables in the analysis. According to the appellant the subject and each of the comparables had land values of \$25,517. The subject had an improvement value of \$158,715 while the comparables had improvements ranging in value from \$150,336 to \$158,493. According to the appellant, the comparables had total values ranging from \$175,853 to \$184,010 or from \$97.02 to \$114.63 per square foot of living area. The appellant indicated the subject had 1,755 square feet of living area and a total value of \$184,232 or \$104.97 per square foot of living area. The appellant did not provide any drawings or dimensions explaining how the estimated size of the dwelling was calculated.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.1150 applied by the board of review increasing the assessment from \$61,410 to \$68,470. Based on this evidence the appellant requested the subject's total assessment be reduced to \$55,350.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$68,470 was disclosed. The subject had an improvement assessment of \$58,980 or \$31.97 per square foot of living area and a land assessment of \$9,490.

In support of the assessment the board of review submitted a copy of the subject's property record card, copies of the property record cards for the same three comparables used by the appellant and an assessment analysis of the subject and the comparables using their equalized assessments. The subject's property record card contained a schematic drawing of the exterior dimensions of the subject dwelling resulting in a living area calculation of 1,845 square feet. The board of review descriptive analysis indicated that the subject and two comparables had one fireplace. The comparables were also reported to have attached garages that ranged in size from 506 to 768 square feet. The comparables had equalized improvement assessments ranging from \$55,870 to \$58,910 or from subject \$35.83 to \$36.42 per square foot of living area. These same comparables had equalized land assessments of \$9,490. 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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued 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 not warranted.

The Board initially finds the best evidence of the subject's size was presented by the board of review indicating the dwelling had 1,845 square feet of living area. The Board also finds the best analysis of the assessments was presented by the board of review because it used the equalized assessments of the subject property and the comparables. The Board finds the parties used the same three comparables located in the same subdivision and along the same street as the subject property. The comparables were similar to the subject in age, construction and features. The comparable dwellings were slightly smaller than the subject dwelling in living area. The comparables had improvement assessments ranging from \$55,870 to \$58,910 or from \$35.83 to \$36.42 per square foot of living area. The subject had an improvement assessment of \$58,980 or \$31.97 per square foot of living area, which is below the range on a per square foot basis and justified based on the larger size of the subject dwelling. Each of the comparables had a land assessment of \$9,490, which is equivalent to that of the subject's land assessment. The Board finds this data demonstrates the subject property is being equitably assessed and a reduction is not justified.

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.