



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

APPELLANT: Herman Wenos  
DOCKET NO.: 07-03015.001-R-1  
PARCEL NO.: 13-2-21-21-19-403-001

The parties of record before the Property Tax Appeal Board are Herman Wenos, 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:** \$9,550  
**IMPR.:** \$54,120  
**TOTAL:** \$63,670

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling with brick veneer and vinyl siding exterior construction that contains 1,770 square feet of living area. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage with 596 square feet. The dwelling is approximately 18 years old. The property is located in Collinsville, Collinsville Township, Madison County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted descriptions, assessment information, sales data and copies of photographs on four comparables located within three blocks of the subject property. The comparables are composed of one-story dwellings of frame construction with brick veneer or bevel siding and brick veneer exteriors that range in size from 1,232 to 1,422 square feet of living area. Three of the comparables have basements, the comparables have central air conditioning, two comparables have fireplaces and each has an attached garage that ranges in size from 312 to 588 square feet.

The dwellings range in age from 33 to 40 years old. The comparables have improvement assessments ranging from \$32,020 to \$36,010 or from \$23.58 to \$26.19 per square foot of above grade living area. The subject has an improvement assessment of \$54,120 or \$30.58 per square foot of above grade living area.

The same comparables sold from April 2004 to August 2007 for prices ranging from \$118,000 to \$130,500 or from \$85.26 to \$105.93 per square foot of above grade living area. The appellant submitted a copy of the Notice of Final Decision on Assessed Value disclosing the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the assessment from \$60,890 to \$63,670. The notice indicated the equalized assessment reflected a market value of \$191,010, which equates to a value of \$107.92 per square foot of above grade living area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$60,890.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$63,670 was disclose. In support of the assessment the board of review submitted descriptions and assessment information on four comparables located in the subject's neighborhood. The comparables were improved with one-story dwellings of frame and brick trim or brick exterior construction that ranged in size from 1,196 to 1,934 square feet of living area. Each comparable has a full basement with three being partially finished, each comparable has central air conditioning, each comparable has a fireplace and each comparable has a two-car garage ranging in size from 400 to 598 square feet. These properties had improvement assessments ranging from \$38,120 to \$60,970 or from \$31.45 to \$31.91 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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued in part overvaluation based on comparable sales. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contains information on four sales provided by the appellant. These properties sold from April 2004 to August 2007 for prices ranging from \$118,000 to \$130,500 or from \$85.26 to

\$105.93 per square foot of above grade living area. The subject's equalized assessment reflects a market value of \$191,010 which equates to a value of \$107.92 per square foot of above grade living area. The Board finds the subject has a greater value than the comparables but this value is justified based on the subject's superior age and larger size. For these reasons the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also argued assessment inequity. 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 the appellant did not demonstrate assessment inequity with clear and convincing evidence; therefore, a reduction is not warranted on this basis.

The record contains descriptions and assessment information on eight comparables submitted by the parties. The Board gave less weight to the appellant's comparables due to their smaller size and old age as compared to the subject property. The Board also gave less weight to board of review comparable #1 due to its smaller size as compared to the subject dwelling. The Board finds board of review comparables #2, #3 and #4 were most similar to the subject in age, size and features. These properties had improvement assessments that ranged from \$51,050 to \$60,970 or from \$31.45 to \$31.91 per square foot of living area. The subject has an improvement assessment of \$54,120 or \$30.58 per square foot of living area, which is below the range established by the best comparables on a per square foot basis. Based on this record the Board finds the subject's assessment is uniform 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William R. Lerbis*

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: September 24, 2010

*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.