



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

APPELLANT: Raymond & Brenda Ford
DOCKET NO.: 07-03067.001-R-1
PARCEL NO.: 02-2-18-31-00-000-029

The parties of record before the Property Tax Appeal Board are Raymond and Brenda Ford, 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: \$ 12,310
IMPR.: \$ 76,970
TOTAL: \$ 89,280

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick and siding exterior construction that contains 2,372 square feet of living area. The home was built in 2001. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 712 square feet. The property is located in Highland, Saline Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument submitted sales data on four comparables properties located in Highland, with two being located along the same street as the subject property. The comparables were composed of one-story dwellings that ranged in size from 2,070 to 2,221 square feet of living area. The appellants indicated that three of the comparables ranged in age from 3 to 8 years old but provided no age estimate for comparable 4. Each comparable had a basement, central air conditioning and a fireplace. The appellants also indicated that each comparable

had a garage or a detached building. These properties sold from August 2006 to July 2008 for prices ranging from \$202,000 to \$287,500 or from \$90.95 to \$134.91 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 subject's assessment from \$84,000 to \$89,280, which reflects a market value of \$267,840. Based on this evidence the appellants requested the subject's total assessment be reduced to \$84,000.

In their evidence the appellants indicated that house plans show the subject dwelling has 2,267 square feet of living area. A copy of the plans was not submitted.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$89,280 was disclosed. The subject's assessment reflects a market value of approximately \$267,840 or \$112.92 per square foot of living area.

In support of the assessment the board of review submitted a copy of the subject's property record card and information on three comparables sales with their associated property record cards. The subject's property record card contained a schematic diagram of the dimensions of the subject dwelling resulting in a living area estimate of 2,372 square feet. The comparables were improved with a two-story and two, one-story dwellings that range in size from 1,984 to 2,474 square feet of living area and were built from 1994 to 2004. Comparable 3 was the same as appellants' comparable 2. Each comparable had a basement with one being partially finished, each comparable had central air conditioning, each comparable had a fireplace and each comparable had an attached garage that ranged in size from 800 to 1,056 square feet. These properties sold from August 2006 to July 2007 for prices ranging from \$249,000 to \$287,500 or from \$116.01 to \$138.69 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 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 contend overvaluation 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 (3rd Dist. 2002). The Board

finds the evidence in the record demonstrates the subject's assessment is reflective of the property's market value.

The Board initially finds the best evidence of the subject's size was presented by the board of review. The subject's property record card indicated the dwelling had 2,372 square feet of living area. Although the appellants asserted the subject dwelling was smaller, they submitted no documentation to support an alternative size.

The record contains sales information on six comparable properties. The Board finds the best comparables in the record were board of review comparables 2 and 3 and, to a lesser extent, appellant's comparable 1 due to its date of sale. Board of review comparable 3 was also utilized as appellants' comparable 2. These three comparables were improved with one-story dwellings that were located in the subject's subdivision. The dwellings ranged in size from 1,984 to 2,131 square feet of living area. These properties were similar to the subject in age and features. The sales occurred from August 2006 to July 2008 for prices ranging from \$245,000 to \$287,500 or from \$118.36 to \$134.91 per square foot of living area. The subject's assessment of \$89,280 reflects a market value of approximately \$267,840 or \$112.92 per square foot of living area, which is below the range established by the comparables on a per square foot basis. The Board finds this data demonstrates the subject's assessment is not excessive in relation to its market value and no reduction is 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.