



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

APPELLANT: Ronald Bligh
DOCKET NO.: 07-03095.001-R-1
PARCEL NO.: 19-2-08-15-18-301-015

The parties of record before the Property Tax Appeal Board are Ronald Bligh, 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: \$5,000
IMPR.: \$45,200
TOTAL: \$50,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction that contains 2,275 square feet of living area. The dwelling was constructed in 1967. Features of the property include a fireplace, central air conditioning, an in-ground swimming pool and a 636 square foot attached garage. The subject has an irregular shaped lot with approximately 23,800 square feet. The property is located in Northwoods Subdivision, East Alton, Wood River Township, Madison County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation based on comparables sales. At the hearing the appellant testified the subject was purchased in April 2005 for a price of \$159,000. The appellant testified the property was listed on the open market with a Realtor and he was not related to the seller. The appellant testified he did not know how long the property was listed on the market before he purchased the property, however, on the appeal form he indicated the property was advertised for sale for one year. He thought the asking price was approximately \$170,000. The appellant further testified the seller was not under any duress to sell the property and he was not under any

duress to purchase the property. The appellant submitted a copy of a closing statement disclosing the subject was purchased in April 2005 for a price of \$159,000.

In support of his argument the appellant provided information on four comparables described as two, one-story dwellings, a two-story dwelling and a split-level dwelling. The dwellings were constructed from 1955 to 1979. Two comparables were described as having full basements, each comparable had central air conditioning, three comparables had a fireplace and each had a garage. These properties had land assessments ranging from \$3,270 to \$9,550 and improvement assessments ranging from \$38,000 to \$51,420 or from \$20.97 to \$28.09 per square foot of living area. The appellant further indicated that comparables #2 and #3 were listed for prices of \$178,000 and \$169,000.

The appellant further explained that the taxes for comparables #2, #3 and #4 were \$3,612, \$3,123 and \$2,316, respectively.

The evidence further disclosed 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 \$47,100 to \$50,200. The notice indicated the subject's equalized assessment reflects a market value of \$150,600. Based on this evidence the appellant requested the subject's assessment be reduced to \$41,270.

The board of review submitted its "Board of Review Notes on Appeal" and three comparables located in the same subdivision and school district as the subject. The comparables are improved with one-story dwellings that range in size from 1,450 to 1,872 square feet of living area. The dwellings were constructed from 1956 to 1959. Each had a crawl space foundation, two had central air conditioning, one had a fireplace and each had a garage ranging in size from 460 to 512 square feet. Comparable #1 also had an additional detached garage. These properties had irregular shaped lots with land assessments of \$2,720 and \$5,820. These same comparables had improvement assessments that ranged from \$30,210 to \$36,540 or from \$19.52 to \$24.03 per square foot of living area. The subject has a land assessment of \$5,000 and an improvement assessment of \$45,200 or \$19.87 per square foot of living area. At the hearing the board of review tendered Board of Review Exhibit No. 1 and Board of Review Exhibit No. 2 which included a grid analysis and photographs of the comparables submitted by both parties.

Based on this evidence the board of review requested the subject's assessment be confirmed.

After hearing the testimony 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 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 on this basis.

With respect to the improvement assessment, the Property Tax Appeal Board finds appellant's comparables #1 and #3 as well as the board of review comparables were similar to the subject in style. These properties ranged in size from 1,450 to 1,966 square feet of living area and were constructed from 1956 to 1979. These properties had relatively similar features as the subject with the exception of the in-ground swimming pool. These comparables had improvement assessments that ranged from \$19.52 to \$28.09 per square foot of living area. If appellant's comparable #1 is eliminated due to its superior age, the assessments range from \$19.52 to \$24.62 per square foot of living area. The subject has an improvement assessment of \$19.87 per square foot of living area, which is within the range established by the best comparables in the record. The Board finds this evidence does not indicate the subject improvements are being inequitably assessed.

With respect to the land assessment, the Board finds those comparables submitted by the board of review are most probative due to location in the same subdivision. These three comparables have land assessments of \$2,720 and \$5,820. The subject has a land assessment of \$5,000, below two of the three comparables. Considering the fact that each of the parcels has an irregular shape, the Board finds the subject's land assessment appears to be equitable and a reduction is not warranted.

The appellant also contends overvaluation. 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 appellant did not demonstrate the subject's assessment was excessive in relation to the subject's market value and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value was the purchase of the subject in April 2005 for a price of \$159,000. The evidence in the record indicated the purchase had the elements of an arm's length transaction. The record also disclosed the subject's assessment reflects a market value of \$150,600, which is below the purchase price. Based on this record the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Docket No: 07-03095.001-R-1

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark 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: March 18, 2011

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.