



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

APPELLANT: Jeff Harriss
DOCKET NO.: 07-03192.001-R-1
PARCEL NO.: 14-2-15-28-04-403-028

The parties of record before the Property Tax Appeal Board are Jeff Harriss, the appellant, 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: \$15,550
IMPR.: \$78,070
TOTAL: \$93,620

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of frame and brick construction that contains 2,402 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 846 square feet. The dwelling was constructed in 2001. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on three comparable properties located in the subject's neighborhood. The appellant described the comparables as being improved with two-story single family dwellings of frame construction that range in size from 2,652 to 3,389 square feet of living area. Each of the comparables has a basement with one being finished with 800 square feet of living area, each comparable has central air conditioning, each comparable has one fireplace and the comparables have attached garages ranging in size from 588 to 799 square feet. The

dwellings were constructed from 2000 to 2004. The appellant indicated the comparables had improvement assessments ranging from \$67,270 to \$82,240 or from \$21.50 to \$28.80 per square foot of living area, rounded. The appellant indicated these same properties had land assessments ranging from \$12,960 to \$22,000.

The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$92,560 to \$98,530. Based on this evidence the appellant requested the subject's total assessment be reduced to \$84,570.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$98,530 was disclosed. The subject has a land assessment of \$15,550 and an improvement assessment of \$82,980 or \$34.55 per square foot of living area. The board of review submitted copies of the property record cards for the comparables used by the appellant and prepared an assessment comparative analysis of the subject and the comparables using the equalized assessments for the comparables. Using the property record cards, the board of review indicated the comparables ranged in size from 1,982 to 3,124 square feet of living area. These properties had equalized improvement assessments ranging from \$71,610 to \$87,540 or from \$22.92 to \$44.17 per square foot of living area. The board of review argued the subject's improvement assessment was within the range established by the comparables and requested the assessment be confirmed. The evidence also disclosed the comparables had equalized land assessments ranging from \$13,800 to \$23,420.

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 appellant contends 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 warranted.

The record contains assessment information on three comparables submitted by the appellant to support his contention of assessment inequity. The Board finds comparable 1 was dissimilar to the subject in that the dwelling was significantly larger than the subject property. The Board also finds comparable 3 was smaller than the subject in above grade total living area and had a partially finished basement, unlike the subject. The Board

finds the property most similar to the subject was comparable 2 with an equalized improvement assessment of \$32.06 per square foot of living area, which is below the subject's equalized improvement assessment of \$34.55 per square foot of living area. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted.

With respect to the land, the comparables submitted by the appellant have equalized land assessments ranging from \$13,800 to \$23,420. The subject has an equalized land assessment of \$15,550, which is within the range established by the comparables. Based on this evidence the Board finds the subject's land assessment is equitable and a reduction in the land assessment 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

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.