



AMENDED

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

APPELLANT: Randy & Bonnie Riggs
DOCKET NO.: 07-03203.001-R-1
PARCEL NO.: 02-2-18-32-18-302-024.001

The parties of record before the Property Tax Appeal Board are Randy & Bonnie Riggs, the appellants; 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: \$4,410
IMPR.: \$45,050
TOTAL: \$49,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 41 year-old, tri-level style brick dwelling that contains 1,688 square feet of above-grade living area. Features of the home include central air conditioning, a 572 square foot garage and a finished basement with 1,008 square feet of living area. The subject is located in Highland, Saline Township, Madison County.

The appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The evidence further revealed that the appellants did not file a complaint with the board of review but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.

In support of their overvaluation argument, the appellants submitted multiple listing sheets, photographs and a grid analysis of eight comparable properties located three to eight miles from the subject. The comparables consist of seven, one-

story dwellings of masonry or frame exterior construction; and one, quad-level masonry dwelling. These properties range in age from 29 to 51 years and range in size from 2,262 to 2,700 square feet of living area. Seven comparables have central air conditioning and seven have one-car or two-car garages, while two have a fireplace. All the comparables were reported to have full or partial finished basements. Seven of these comparables were reported to have sold between May 2003 and October 2006 for prices ranging from \$122,000 to \$190,000 or from \$47.41 to \$80.24 per square foot of living area including land. No sale information was provided for one comparable. The appellants' grid claimed the subject contains 2,696 square feet of living area, but they submitted no independent verification of this living area estimate. Based on this evidence the appellants requested the subject's assessment be reduced to \$49,460, reflecting a market value of approximately \$148,380 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$52,570 was disclosed. The subject has an estimated market value of \$157,868 or \$93.52 per square foot of living area including land as reflected by its assessment and the 2007 Madison County three-year median level of assessments of 33.30%.

In support of the subject's assessment the board of review submitted property record cards and a grid analysis of four comparable properties located 0.75 mile to 1.2 miles from the subject. The comparables were described as tri-level style brick and frame dwellings that were built in 1970 or 1973 and range in size from 1,040 to 1,651 square feet of living area. Each of the comparables has a carport or garage containing 380 to 720 square feet of building area and basements that contain from 546 to 690 square feet of finished area. The comparables sold between May 2004 and July 2005 for prices ranging from \$120,000 to \$150,000 or from \$87.82 to \$115.38 per square foot of living area including land. The board of review's grid and the subject's property record card, which includes a drawing with measurements, indicated the subject contains 1,688 square feet of above grade living area, with 1,008 square feet of finished basement.¹ 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 this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

¹ The board of review also submitted an addendum to its Notes on Appeal, in which it acknowledged a decision by the Property Tax Appeal Board regarding subject property for the prior year under docket no. 06-00484.001-R-1. In that decision, the Property Tax Appeal Board found no reduction in the subject's 2006 assessment was warranted based on the evidence in the record.

The appellants contend overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellants have met this burden.

The Board first finds the parties disputed the subject's living area. The appellants' evidence claimed the subject was a split-level style dwelling that contains 2,696 square feet of living area with a basement containing 1,120 square feet, of which 560 square feet was finished. The board of review's grid and the subject's property record card indicated the subject is a tri-level style home that contains 1,688 square feet of above-grade living area, with 1,008 square feet of finished basement. The Board finds the board of review's living area estimate is based on a drawing with measurements found on the subject's property record card. The appellants' living area estimate is not supported by any documentation. Therefore, the Board finds the subject is a tri-level style dwelling that contains 1,688 square feet of above-grade living area.

The Board next finds the parties submitted a total of 12 comparables in support of their respective arguments. The Board gave less weight to the appellants' comparables because they differed from the subject in design and/or living area. The Board also gave little weight to the board of review's comparables 2, 3 and 4 because they too, differed significantly from the subject in living area. The board of review's comparable 1 was similar to the subject in terms of design, living area and most features and sold for \$87.82 per square foot of living area including land. The subject's estimated market value as reflected in its assessment of \$93.52 per square foot of living area including land is higher than the most similar comparable in this record. Therefore, the Board finds the subject's assessment is incorrect and a reduction is warranted.

However, the record indicates that the appellants did not file a complaint with the board of review but appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: February 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.