



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

APPELLANT: Larry & Susan Benton  
DOCKET NO.: 07-03318.001-R-1  
PARCEL NO.: 14-2-15-24-01-102-038

The parties of record before the Property Tax Appeal Board are Larry and Susan Benton, 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:** \$15,750  
**IMPR.:** \$79,950  
**TOTAL:** \$95,700

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1½-story dwelling of frame and masonry exterior construction that contains 2,331 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property is located in Edwardsville, Edwardsville Township, Madison County.

The appellants appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as a 1½-story dwelling and two, 2-story dwellings of frame and masonry exterior construction. The appellants indicated the comparables ranged in size from 2,328 to 2,560 square feet of living area. The dwellings were constructed from 1993 to 1998 and were located along the same street and within the same block as the subject. Each comparable had a full or partial basement with one being finished with living area. Each comparable had a fireplace, central air conditioning and an attached garage. The appellants indicated the comparables have improvement assessments ranging from \$67,810 to \$77,540 or from \$29.13 to \$32.59 per square foot of living area. These same comparables had land areas ranging from 14,430 to 16,100 square feet with land assessments ranging

from \$13,470 to \$14,300 or \$.89 and \$.93 per square foot of land area.

The evidence further revealed the appellants filed their appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$93,700 to \$99,740. Based on this evidence, the appellants requested the subject's assessment be reduced to \$93,700.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject has a land assessment of \$15,750 or \$.86 per square foot of land area and an improvement assessment of \$83,990 or \$36.03 per square foot of above grade living area.

In support of the assessment the board of review presented an analysis of the appellants' comparables. The board of review provided a copy of the property record cards for the comparables that disclosed the properties had above grade living areas ranging from 2,060 to 2,328 square feet. Based on these size estimates these properties have improvement assessments ranging from \$29.13 to \$37.64 per square foot of living area. Based on this evidence, the board of review contends the subject's improvement assessment is within the range established by the comparables and 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 Board further finds a reduction in the subject's assessment is warranted.

The appellants contend unequal treatment in the subject's assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have met this burden and a reduction is warranted.

In support of their argument the appellants submitted three comparables that were similar to the subject in location, exterior construction, age and features. These comparables included one, 1½-story dwelling and two, 2-story dwellings. The Board finds the best evidence of size for the comparables was provided by the board of review disclosing the dwellings ranged in size from 2,060 to 2,328 square feet of living area. These comparables had improvement assessments that ranged from \$29.13 to \$37.64 per square foot of above grade living area. The comparable with the highest improvement assessment on a square foot basis was the smallest dwelling, was of two-story design and had full basement that was partially finished with 500 square feet of living area. The Board gave this comparable little

weight due to these differences from the subject dwelling. The two comparables most similar to the subject in size had improvement assessments of \$29.13 and \$34.30 per square foot of living area, with the comparable most similar to the subject's 1½-story design at \$34.30 per square foot of living area. The subject's improvement assessment of \$36.03 per square foot of living area higher than the two most similar comparables in this record. After considering adjustments and the differences in the appellants' comparables when compared to the subject, the Board finds a reduction in the subject's improvement assessment is warranted.

These same comparables have land assessments of \$.89 and \$.93 per square foot of land area. The subject has a land assessment of \$.86 per square foot of land area, which is below that of the comparables. Based on this record the Board finds the subject's land is being equitably assessed and no reduction to the land assessment 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: December 23, 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.