



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

APPELLANT: Blane Gordon & Carolee Castiglione
DOCKET NO.: 07-03388.001-R-1
PARCEL NO.: 11-2-10-14-06-102-024

The parties of record before the Property Tax Appeal Board are Blane Gordon and Carolee Castiglione, the appellants; 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: \$7,470
IMPR.: \$37,760
TOTAL: \$45,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story singlefamily dwelling of frame construction that contains 1,204 square feet of living area. The dwelling was built in 1992 and is approximately 16 years old. Features of the home include a partial unfinished basement, central air conditioning and a two-car attached garage. The subject property is located in Hamel, Hamel Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted photographs, descriptions and assessment information on five comparable properties. The comparables include four, one-story dwellings and a split level dwelling of frame construction that range in size from 980 to 1,536 square feet of living area. The dwellings range in age from 16 to 38 years old. Three of the comparables have basements, each comparable has central air conditioning and each comparable has a one or two-car attached garage. These properties have improvement assessments ranging from \$27,650 to \$35,610 or from \$18.09 to \$36.34 per square foot

of living area. The subject has an improvement assessment of \$37,760 or \$31.36 per square foot of living area. The comparables have land assessments ranging from \$6,720 to \$8,770. The subject has a land assessment of \$7,470.

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 \$43,510 to \$45,230. Based on this evidence the appellants requested the subject's total assessment be reduced to \$43,510.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$45,230 was disclosed. The subject's assessment reflects a market value of approximately \$135,690. The board of review indicated the subject property sold in July 2008 for a price of \$174,000, a market value greater than reflected by the assessment. A copy of the real estate transfer declaration documenting the sale was submitted. The board of review also asserted the appellants' comparables were not comparable to the subject and further requested the subject's assessment be confirmed or increased.

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 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.

The appellants submitted data on five properties in support of their inequity argument. The Board finds only comparables 1 and 4 were similar to the subject in age and style. These two comparables had improvement assessments of \$29.69 and \$36.34 per square foot of living area. The subject has an improvement assessment of \$31.36 per square foot of living area, which is within the range of the most similar comparables in the record. The Board finds this evidence demonstrates the subject improvement is equitably assessed and no reduction is warranted.

The appellants' five comparables have land assessments ranging from \$6,720 to \$8,770. The subject has a land assessment of \$7,470, which is within the ranged of the comparables. The Board

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finds this evidence demonstrates the subject's land is equitably assessed and no reduction is 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.