



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

APPELLANT: Stephanie Fillingim  
DOCKET NO.: 07-03389.001-R-1  
PARCEL NO.: 01-2-24-05-16-403-002

The parties of record before the Property Tax Appeal Board are Stephanie Fillingim, 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: \$8,040**  
**IMPR.: \$33,000**  
**TOTAL: \$41,040**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1½-story single family dwelling of frame construction that contains 1,616 square feet of living area. The dwelling was constructed in 1910. Features of the home include a partial unfinished basement and central air conditioning. The property also has a two-car detached garage. The property is located in Highland, Helvetia Township, Madison County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant indicated on the appeal form the subject dwelling had 1,656 square feet of living area. In support of the market value argument the appellant submitted information on three comparable listings. The comparables were located in Highland and were improved with two 1½-story dwellings and a 1-story dwelling that ranged in size from 1,233 to 1,568 square feet of living area. The dwellings were constructed from 1920 to 1940. The listing sheets provided by the appellant indicated that two of the comparables had basements. Each comparable had central air conditioning and two had one-car garages. The comparables had listing prices ranging

from \$79,000 to \$109,900 or from \$58.04 to \$89.13 per square foot of living area.

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 \$39,370 to \$41,040. The assessment notice submitted by the appellant indicated the subject's market value as reflected by the assessment was \$123,120. Based on this evidence the appellant requested the subject's assessment be reduced to \$39,370.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$41,040 was disclosed.

In support of the assessment the board of review submitted information on three comparable sales. The properties were described as being improved with two, 1½-story dwellings and a one-story dwelling with a finished attic. The comparables were of brick or frame exterior construction and were built from 1920 to 1935. The dwellings ranged in size from 1,451 to 1,666 square feet of living area. Each comparable had a basement and central air conditioning. Two comparables have detached garages with 432 and 900 square feet of building area, respectively. The comparables sold in October 2006 and December 2006 for prices ranging from \$118,900 to \$125,000 or from \$71.37 to \$86.15 per square foot of living area. The board of review submitted a copy of the subject's property record card disclosing the dwelling had 1,616 square feet of living area. The board of review indicated the subject's assessment reflects a market value of \$76.19 per square foot of living area, within the range established by the comparables. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is not warranted.

Initially, the Board finds the best evidence of the subject's size was provided by the board of review in the form of the

subject's property record card. Based on this evidence the Board finds the subject dwelling has 1,616 square feet of living area.

The Property Tax Appeal Board finds the best evidence of market value to be the comparables submitted by the board of review. Unlike the appellant's comparables, which were listings, the board of review comparables actually sold in October and December 2006. These comparables were relatively similar to the subject in style, age and features. These properties sold in October 2006 and December 2006 for prices ranging from \$118,900 to \$125,000 or from \$71.37 to \$86.15 per square foot of living area. The subject's assessment reflects a market value of \$123,120 or \$76.19 per square foot of living area. The Board finds the subject's assessment reflects a market value within the ranged established best comparables in the record. The Board finds this evidence demonstrates the subject's assessment is not excessive in relation to the property's market value.

In conclusion, based on this record the Board finds a reduction in the subject's 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: 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.