



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

APPELLANT: Jeffrey & Kathleen Wilshire  
DOCKET NO.: 07-03583.001-R-1  
PARCEL NO.: 13-2-21-10-02-201-016

The parties of record before the Property Tax Appeal Board are Jeffrey and Kathleen Wilshire, 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:** \$12,450  
**IMPR.:** \$58,240  
**TOTAL:** \$70,690

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of vinyl siding and brick exterior construction containing 2,221 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 624 square foot attached garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as being located from across the street to one mile from the subject property. The comparables are improved with two-story single family dwellings of vinyl or aluminum siding and brick exterior construction as depicted by photographs of the dwellings. These dwellings range in age from 12 to 19 years old. The comparable dwellings range in size from 2,155 to 2,240 square feet of living area. Each comparable has a basement, central air conditioning and an attached garage that range in size from 326 to 506 square feet. The comparables have improvement assessments ranging from \$48,340 to \$53,720 or from \$22.38 to \$24.62 per square foot of living area. The subject's improvement assessment is \$58,240 or \$26.22 per square foot of living area. The comparables have land assessments that range from \$9,550 to \$12,450. The subject has a land assessment of \$12,450.

The evidence further revealed the appellants 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 \$67,620 to \$70,690. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$59,700.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$70,690 was disclosed. To demonstrate the subject was being equitably assessed the board of review presented descriptions and assessment information on three comparable properties located in the subject's subdivision. The comparables consisted of two story dwellings that ranged in size from 1,857 to 2,214 square feet of living area. The dwellings were constructed from 1989 to 1994. Each comparable had an unfinished basement, central air conditioning, a fireplace and an attached garage that ranged in size from 512 to 800 square feet. These properties have improvement assessments ranging from \$48,930 to \$58,320 or from \$26.34 to \$26.36 per square foot of living area. Each of these properties has a land assessment of \$12,450. 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement 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 not demonstrated unequal treatment by clear and convincing evidence.

The Board finds comparable #2 submitted by the appellants and the comparables submitted by the board of review were most similar to the subject. Each of these comparables was located in the subject's subdivision with three being located along the same street and within one block of the subject property. The comparables were improved with two-story dwellings that range in size from 1,857 to 2,240 square feet of living area. Each comparable had a basement, each comparable had central air conditioning, three comparables had fireplaces and each had a garage ranging in size from 506 to 800 square feet. The dwellings were constructed from 1988 to 1994. These comparables had improvement assessments that ranged from \$22.38 to \$26.36 per square foot of living area. The subject's improvement assessment of \$26.22 per square foot of living area is within the range established by the most similar comparables. After considering

adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the improvement assessment is not warranted.

Each of these four comparables also had a land assessment of \$12,450. The subject has a land assessment of \$12,450, equivalent to the land assessment of these properties located in the subject's subdivision. Based on this evidence the Board finds the subject's land assessment is equitable and a reduction in the land assessment is not 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. Guit*

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.