



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

APPELLANT: Dennis & Patti Amsden
DOCKET NO.: 07-03588.001-R-1
PARCEL NO.: 13-2-21-09-03-305-005

The parties of record before the Property Tax Appeal Board are Dennis and Patti Amsden, 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: \$14,920
IMPR.: \$99,650
TOTAL: \$114,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story single family dwelling that contains 3,440 square feet of above grade living area. The dwelling was constructed in 1998 and is of brick and vinyl exterior construction. Features of the property include a full basement that is finished with 2,362 square feet of living area, central air conditioning, a fireplace and a two-car attached garage. The subject property is located in Collinsville, Collinsville Township, Madison County.

The appellants submitted the Residential Appeal form checking assessment equity as the basis of the appeal. In support of this aspect of their argument the appellants submitted information on two assessment comparables described as being located one block from the subject. The comparables consist of two-story dwellings of brick and vinyl exterior construction with 2,260 and 2,604 square feet of living area, respectively. Each comparable has a basement with one being finished. Each comparable also has central air conditioning, a fireplace and a 3-car attached garage. These comparables had improvement assessments of \$58,010 and \$72,970 or \$25.67 and \$28.02 per square foot of living area, respectively. These properties each had a land assessment of \$14,920. The appellants also indicated comparable #1 sold in

January 2006 for a price of \$217,050 or \$96.04 per square foot of above grade living area, land included.

The appellants also submitted information on five comparable sales located in Collinsville. The data provided by the appellants included copies of listing sheets and copies of the property record cards for each of the comparables. The comparables consisted of two-story or part two-story and part one-story dwellings that ranged in size from 2,293 to 2,907 square feet of above grade living area.¹ The dwellings were constructed from 1990 to 1996. Each comparable had a basement with finished living area. Each comparable had central air conditioning and one or two-fireplaces. One comparable had a four-car detached garage, two comparables had 2-car attached garages and two comparables had 3-car attached garages. The data also indicated that two comparables had sun rooms and one had a heated in-ground swimming pool. The sales occurred from April 2007 to March 2008 for prices ranging from \$260,000 to \$292,000 or from \$93.71 to \$124.29 per square foot of above grade living area, land included.

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 assessment from \$109,580 to \$114,570. A copy of the Notice of Final Decision on Assessed Value by Board of Review indicated the equalized assessment reflected a market value of \$343,710, which equates to \$99.92 per square foot of above grade living area, land included. Based on this evidence the appellants requested the subject's assessment be reduced to \$109,580.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$114,570 was disclosed. To demonstrate the subject property was being equitably assessed the board of review provided descriptions and assessment data on four comparables. The comparables are located in the subject's subdivision and the board of review identified its comparable #4 as the same as the appellants' comparable #2. Based on copies of the property record cards provided by the board of review, the comparables were improved with either a two-story or a part two-story and part one-story dwelling of frame and brick trim construction. The homes ranged in size from 2,604 to 3,289 square feet of above grade living area and were constructed from 1994 to 2000. Each comparable had a full basement with three being finished with living area. Each comparable also had central air conditioning, one or three fireplaces and an attached garage that ranged in size from 519 to 943 square feet. These properties had improvement assessments that ranged from \$72,970 to \$134,670 or from \$28.02 to \$41.20 per square foot of above grade living area. The comparables also had land assessments that ranged from

¹ The sizes of the dwellings were taken from their respective property record cards, which were supported by schematic diagrams of the dwellings.

\$14,920 to \$17,750. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants marked on their petition that assessment inequity was 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 that the appellants did not demonstrate assessment inequity by clear and convincing evidence and a reduction is not justified on this basis.

The Board finds the record contains five equity comparables located in the subject's subdivision that were submitted by the parties. The Board finds appellants' comparables #1 was approximately 1,200 square feet of above grade living area smaller than the subject and had no finished basement area. The Board gives this comparable little weight due to the differences in size. The four remaining comparables were improved with homes relatively similar to the subject in style, age and features. The comparables ranged in size from 2,604 to 3,289 square feet of above grade living area. They had improvement assessments that ranged from \$72,970 to \$134,670 or from \$28.02 to \$41.20 per square foot of above grade living area. The subject has an improvement assessment of \$99,650 or \$28.97 per square foot of above grade living area, which is within the range established by the best comparables in the record. 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 subject's assessment improvement assessment not warranted.

The Board further finds the equity comparables submitted by both parties had land assessments ranging from \$14,920 to \$17,750. The subject has a land assessment of \$14,920, which is identical to three of the five comparables. The Board finds this evidence indicates the subject's land is being uniformly assessed.

Although the appellants did not indicate that overvaluation founded on comparable sales was a basis of the appeal they did submitted information on five comparable sales located in Collinsville. The comparables offered varying degrees of similarities to the subject property. Each of the comparables had a dwelling that was smaller than the subject ranging in size from 2,293 to 3,215 square feet of above grade living area compared to the subject's 3,440 square feet of above grade living

area. The comparables were slightly older than the subject being constructed from 1990 to 1996 whereas the subject was built in 1998. The comparables had similar features as the subject with the exception that two had sun rooms and one had an in-ground swimming pool. The sales occurred from April 2007 to March 2008 for prices ranging from \$260,000 to \$292,000 or from \$93.71 to \$124.29 per square foot of above grade living area, land included. The subject's equalized assessment of \$114,570 reflects a market value of \$343,710, which equates to \$99.92 per square foot of above grade living area, land included. The Board finds the subject's assessment reflects a market value on a square foot basis within the ranged established by the comparable sales. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction 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: January 21, 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.