



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

APPELLANT: Christopher Byron  
DOCKET NO.: 07-03600.001-R-1  
PARCEL NO.: 14-2-15-11-10-101-034

The parties of record before the Property Tax Appeal Board are Christopher Byron, the appellant, 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: \$3,540  
IMPR.: \$26,490  
TOTAL: \$30,030**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling that contains 1,088 square feet of living area. The dwelling has a vinyl siding exterior and is approximately 146 years old. The dwelling has a 1,088 square foot basement that is partially finished and central air conditioning. The property has a 4,712 square foot parcel and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant submitted a Residential Appeal form wherein he indicated the basis of the appeal was comparable sales. In support of this argument the appellant completed the grid analysis in Section V of the appeal form and provided copies of photographs of the subject and the comparables. The comparables are described as being improved with two, 1.5-story dwellings and one, one-story dwelling that range in size from 1,024 to 1,310 square feet of living area. The dwellings ranged in age from 77 to 107 years old. Each comparable had central air conditioning, two comparables had basements and two comparables had fireplaces. The properties sold from May 2006 to September 2007 for prices ranging from \$129,000 to \$140,000 or from \$104.58 to \$125.98 per

square foot of living area, land included.<sup>1</sup> The appellant indicted the subject property sold in November 2006 for a price of \$135,000 or \$124.08 per square foot of living area, land included.

The evidence provided by the appellant indicated the comparables had total assessments ranging from \$20,110 to \$30,920 and improvement assessments ranging from \$16,590 to \$26,290 or from \$13.86 to \$21.90 per square foot of living area. The subject has an improvement assessment of \$28,200 or \$29.38 per square foot of living area. The comparables have parcels that range in size from 5,280 to 8,148 square feet of land area. Their land assessments range from \$3,520 to \$4,720 or from \$.58 to \$.67 per square foot of land area. The subject has a land assessment of \$3,770 or \$.80 per square foot of land area.

The evidence further revealed that 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 \$30,030 to \$31,970. The Notice of Final Decision on Assessed Value by Board of Review indicated the market value reflected by the equalized assessment was \$95,160, which equates to \$87.46 per square foot of living area, including the land. Based on this evidence the appellant requested the subject's assessment be reduced to \$30,030.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$31,970 was disclosed. The board of review argued the appellant's comparables sold for prices ranging from \$104.58 to \$125.98 per square foot of living area. It noted the subject sold for a price of \$124.08 per square foot of living area, which is within the range established by the comparables. 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 supports a reduction in the subject's assessment.

Initially, the Board finds the subject's assessment is not excessive in relation to the market value of the subject property. The record disclosed the subject's equalized assessment reflects a market value of \$95,160. The record further disclosed the subject property was purchased in November 2006 for a price of \$135,000, which is approximately \$40,000 greater than the fair cash value as reflected by the subject's

---

<sup>1</sup> The appellant's grid analysis indicated that comparable #2 sold in April 1989. However, on inquiry to the Madison County Board of Review, the Property Tax Appeal Board was informed comparable #2 sold in September 2007.

assessment. Nevertheless, based on assessment inequity, the Board finds a reduction in the subject's assessment is justified.

The appellant indicated on the appeal form that comparable sales were the basis of the appeal. In support of this argument the appellant provided data on three sales that were relatively similar to the subject in age and features. These three properties sold from May 2006 to September 2007 for prices ranging from \$129,000 to \$140,000. The subject property sold during this same time frame in November 2006 for a price of \$135,000. The subject's sale price was lower than two of the three comparables in the record. Nevertheless, the subject had the highest total assessment of these properties at \$31,970 while the comparables had total assessments ranging from \$20,110 to \$30,920. Furthermore, the subject has an improvement assessment of \$28,200 or \$29.38 per square foot of living area while the comparables had improvement assessments ranging from \$16,590 to \$26,290 or from \$13.86 to \$21.90 per square foot of living area. The only other one-story dwelling in the record had an improvement assessment of \$20.07 per square foot of living area. The subject's improvement assessment is above the range established by these comparables. Furthermore, the comparables had land assessments ranging from \$.58 to \$.67 per square foot of land area. The subject has a land assessment of \$.80 per square foot of land area, which is above the range established by the comparables. After considering the sales prices of these comparables with that of the subject and their assessments to that of the subject, the Board finds a reduction is justified. The Board finds the subject's assessment is disproportional and inequitable when compared to these properties.

The Board further finds the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax

Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the pre-equalized assessment, which is commensurate to the appellant's request.

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.