FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Leslie Wood
DOCKET NO.: 07-03603.001-R-1
PARCEL NO.: 14-2-15-35-04-404-069

The parties of record before the Property Tax Appeal Board are Leslie Wood, 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:	$14,600
IMPR.:	$66,410
TOTAL:	$81,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 2,317 square feet of living area. The dwelling was constructed in 1989 and has a brick and vinyl siding exterior. Features include a full basement that is partially finished, a fireplace, central air conditioning and a two-car attached garage. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions, assessment information and copies of photographs on four comparables located in the subject's subdivision. The dwellings were improved with two-story dwellings of brick or frame and masonry exterior construction that were reported to range in size from 2,228 to 2,712 square feet of living area. The dwellings ranged in age from 6 to 31 years old. The appellant indicated that each comparable had central air conditioning, three comparables had a fireplace and each comparable had a two-car garage. The appellant indicated the comparables had improvement assessments that ranged from $54,870 to $67,610 or from $20.27 to

$27.01 per square foot of living area. The appellant further indicated the comparables had parcels that ranged in size from 39,204 to 40,946 square feet of land area with land assessments ranging from $10,030 to $12,030. The subject parcel has 40,511 square feet of land area and a land assessment of $14,600.

The appellant further explained that the board of review had reduced the subject's assessment from $88,840 to $76,110. The board of review subsequently applied a township equalization factor of 1.06450, which increased the assessment to $81,010. At the hearing the appellant requested the assessment be reduced to $76,110 even though on the appeal form she had requested a total assessment of $73,157.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject had an equalized improvement assessment of $66,410 or $28.66 per square foot of above grade living area. The subject had an equalized land assessment of $14,600 or $.36 per square foot of land area.

In support of the assessment the board of review analyzed the four comparables used by the appellant but had utilized the equalized assessments of the properties and the above grade living area of the comparables. Kerry Miller, Chairman of the Madison County Board of Review, testified he adjusted the size of the comparables to account for the integral garage and finished living area in the basements. The board of review's analysis disclosed that each comparable had a basement and two were partially finished. He further indicated that comparable #4 had an integral garage. After making these adjustments, Miller indicated the comparables ranged in size from 1,824 to 2,372 square feet of above grade living area. These properties had equalized improvement assessments ranging from $58,410 to $71,970 or from $28.75 to $32.74 per square foot of above grade living area. These same comparables had equalized land assessments ranging from $10,680 to $12,810 or from $.26 to $.38 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant contends 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 appellant has not met this burden of proof.

The Board finds the four comparables submitted by the appellant were similar to the subject in location, size, and features. Comparables #1, #2 and #3 were most similar to the subject in age. The Board further finds the analysis of the comparables provided by the board of review was superior in that it utilized the equalized assessments and the above grade living area for the comparables. The comparables most similar to the subject in age ranged in size from 1,824 to 2,228 square feet of above grade living area and had equalized improvement assessments ranging from $58,410 to $64,060 or from $28.75 to $32.74 per square foot of above grade living area. The subject had an equalized improvement assessment of $66,410 or $28.66 per square foot of above grade living area, which is below the range established by the comparables on a per square foot basis.

The four comparables had equalized land assessments ranging from $.26 to $.38 per square foot of land area. The subject had an equalized land assessment of $.36 per square foot of land area, which is within the range established by the comparables.

Based on this record the Board finds the subject's assessment is equitable and 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.

Chairman

Member

Member

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

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.