



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

APPELLANT: Joelle & Chris Veizer
DOCKET NO.: 07-03642.001-R-1
PARCEL NO.: 14-2-15-33-13-301-022

The parties of record before the Property Tax Appeal Board are Joelle and Chris Veizer, the appellants, 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: \$10,010
IMPR.: \$57,000
TOTAL: \$67,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 2,296 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car garage with 552 square feet of building area. The dwelling is approximately 25 years old. The property has a 13,000 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted descriptions, photographs and sales prices on three comparable properties. The appellants indicated the comparables as being located within one block of the subject property. The comparable dwellings are described as being improved with a bi-level dwelling, a quad-level dwelling and a two-story dwelling. The comparables were of frame or frame and brick construction that ranged in size from 2,290 to 2,764 square feet of living area. The comparables ranged in age from 23 to 28 years old. The appellants reported one comparable had a basement that was partially finished. Each comparable had central air conditioning, one or two fireplaces and a two-car garage that ranged in size from 534 to 582 square feet. The appellants stated the comparables sold from June 2007

to September 2007 for prices ranging from \$182,000 to \$190,000 or from \$65.85 to \$82.97 per square foot of living area. In their grid analysis the appellants indicated the subject had 2,365 square feet of living area and a garage with 534 square feet.

The evidence further revealed that 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 \$67,010 to \$71,340. The Notice of Final Decision on Assessed Value by Board of Review indicated the market value reflected by the equalized assessment was \$214,020. Based on this evidence the appellants requested the subject's assessment be reduced to \$67,010.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$71,340 was disclosed. The board of review argued the appellants' comparables were split-level or tri-level dwellings dissimilar to the subject dwelling in style. To demonstrate the subject was assessed correctly the board of review provided copies of the property record cards for the subject and three comparables and completed the equity grid analysis on page 2 of the Board of Review Notes on Appeal form. The board of review indicated the subject dwelling had 2,296 square feet of living area with an attached 552 square foot garage. The subject's property record card contained a schematic diagram with dimensions that supported this conclusion. The three comparables were improved with two-story dwellings that ranged in size from 2,158 to 2,596 square feet of living area. Each comparable had an unfinished basement, a fireplace and central air conditioning. Each comparable had either a 2-car or a 3-car attached garage. The dwellings were constructed from 1983 to 1985 and were located in the subject's subdivision. These properties had improvement assessments ranging from \$62,450 to \$68,970 or from \$26.23 to \$29.32 per square foot of living area. The board of review indicated the subject had an improvement assessment of \$61,330 or \$26.72 per square foot of living area. Based on this evidence the board of review argued the subject was equitably assessed and requested confirmation of the subject's assessment.

After reviewing the records 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.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3rd Dist. 2002). 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 §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board initially finds the best evidence with respect to the size of the subject dwelling and garage was provided by the board of review. Based on this record the Board finds the subject dwelling had 2,296 square feet of living area and the garage had 552 square feet.

In support of the overvaluation argument the appellants provided information on three comparables sales that had varying degrees of similarity to the subject dwelling. The comparables were similar to the subject in location, age and features but two differed from the subject's two-story design. Nevertheless, these comparables sold from June 2007 to September 2007 for prices ranging from \$182,000 to \$190,000 or from \$65.85 to \$82.97 per square foot of living area. The subject's equalized assessment reflects a market value of \$214,020 or \$93.21 per square foot of living area, which is above the range established by the appellants' comparables.

Although the board of review submitted evidence to demonstrate the subject was uniformly assessed, it did not address the appellants' market value argument with any comparable sales or market data. The board of review did not challenge the descriptions or the sales prices attributed to any of the appellants' comparables. The Board finds the board of review's evidence does not refute the appellants' market value argument.

The Board further finds the appellants 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 (4th 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 with the appellants' 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.