FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David & Aimee Johnston
DOCKET NO.: 07-03652.001-R-1
PARCEL NO.: 14-2-15-27-01-107-037

The parties of record before the Property Tax Appeal Board are David and Aimee Johnston, 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:	$27,660
IMPR.:	$117,780
TOTAL:	$145,440

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame and brick construction that contains 3,320 square feet of living area. The dwelling was built in 2002. The property has an unfinished basement, central air conditioning, a fireplace, a three-car attached garage and an in-ground swimming pool. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants listed comparable sales as the basis of the appeal. In support of this argument the appellants presented a brief narrative as well as photographs, descriptions and assessment information on four comparables. In the narrative the appellants asserted that the four comparable dwellings are the exact same model as the subject with the same square footage, the exact number of windows, same number of bathrooms and the like. The appellants indicated the homes were constructed by the same builder who did not allow for design changes except for minimal changes to the exterior. The appellants also argued the subject had the highest land assessment of the comparables and the assessment increase was excessive for one given year.

To demonstrate assessment inequity the appellants completed the grid analysis on Section V of the appeal form using four comparable properties. The appellants indicated the subject had an 11,475 square foot parcel and a dwelling with 3,559 square feet of living area. The comparables were described as two-story dwellings that ranged in size from 3,594 to 4,094 square feet of living area. The dwellings were built from 1999 to 2002. The appellants stated as "unknown" the basement area for the comparables. They also indicated one comparable had 450 feet of finished area and as "unknown" whether the other comparables had finished basement area. Each comparable had central air conditioning, a fireplace and a garage ranging in size from 310 to 512 square feet. The appellants indicated the comparables sold from June 2000 to September 2005 for prices ranging $290,000 to $442,000 or from $73.08 to $122.99 per square foot of living area, land included.

These same comparables were reported to have improvement assessments ranging from $98,000 to $110,140 or from $24.70 to $30.64 per square foot of living area. The appellants indicated the subject had an improvement assessment of $117,780 or $33.09 per square foot of living area based on the subject having 3,559 square feet of living area.

The appellants indicated the comparables had sites ranging in size from 7,692 to 12,368 square feet with land assessments ranging from $22,590 to $27,210 or from $1.83 to $3.54 per square foot of land area. The subject has a land assessment of $27,660 or $2.41 per square foot of land area.

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 $136,620 to $145,440. The Notice of Final Decision on Assessed Value by Board of Review indicated the market value reflected by the equalized assessment was $436,320. Based on this evidence the appellants requested the subject's assessment be reduced to $136,620.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $145,440 was disclosed. To demonstrate the subject property was correctly assessed the board of review provided descriptions, property record cards, assessment information and sales data on four comparable properties. Board of review comparable #1 was the same property as appellants' comparable #4. The board of review indicated the subject dwelling contained 3,320 square feet of living area and a garage with 718 square feet. The board of review submitted a copy of the subject's property record card that contained a schematic diagram of the dwelling with measurements in support of this description. The four comparables were improved with two-story dwellings that ranged in size from 2,661 to 3,254 square feet of living area. The dwellings were located in the same subdivision as the subject and were constructed from 1999 to 2004. Each comparable had a

basement, central air conditioning, a fireplace and a garage that ranged in size from 691 to 976 square feet. Comparable #1 was also described as having an in-ground swimming pool. These properties sold from February 2005 to October 2007 for prices ranging from $399,000 to $485,000 or from $135.83 to $164.52 per square foot of living area. These comparables had land assessments ranging from $25,280 to $31,040 and improvement assessments ranging from $87,010 to $113,740 or from $32.50 to $38.58 per square foot of living area. 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 Board initially finds the best evidence with respect to the size of the subject dwelling and garage was provided by the board of review. The board provided a copy of the subject's property record card containing a diagram and measurements of the improvement. The appellants had no such documentation to support their assertion of the subject's size. Based on this record the Board finds the subject dwelling had 3,320 square feet of living area.

The appellants argued overvaluation based on comparable sales. 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). The Board finds the board of review met this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains sales data on seven comparables located in the subject's subdivision. The Board finds the data provided by the board of review was superior to the appellants' information due to the fact that the board of review provided copies of the property record cards to corroborate the sizes and descriptions of the comparables. Furthermore, two of the appellants' comparable sales occurred in June 2000, approximately 6½ years prior to the assessment date at issue. The Board finds the sale dates are too remote in time to be reflective of market conditions as of the January 1, 2007 assessment date at issue. The comparables submitted by the board of review were similar to the subject in age, style, construction and features. These properties sold from February 2005 to October 2007 for prices ranging from $399,000 to $485,000 or from $135.83 to $164.52 per square foot of living area. The subject's assessment reflects a market value of $436,320 or $131.42 per square foot of living area, which is below the range of the comparables on a square foot basis. Based on this record the Board finds the subject's assessment is reflective of the property's market value and the

assessment of the property as established by the board of review is correct.

To the extent the appellants may be contending unequal treatment in the assessment process, the Board finds the evidence in the record does not demonstrate assessment inequity.

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 a reduction is not warranted on this basis.

The Board again finds the best descriptive data with respect to the comparables in the record was provided by the board of review. The board of review four comparables had improvement assessments ranging from $87,010 to $113,740 or from $32.50 to $38.58 per square foot of living area. The subject dwelling has an improvement assessment of $117,780 or $35.48 per square foot of living area, which is within the range established by the comparables on a square foot basis. With respect to land assessment, the appellants' comparables had land assessments ranging from $1.83 to $3.54 per square foot of land area. The subject has a land assessment of $2.41 per square foot of land area, within the range established by the appellants' comparables on a square foot basis. The comparables provided by the board of review had land assessment ranging from $25,280 to $31,040. The subject's land assessment of $27,660 is within this range. Based on this record the Board finds the appellants did not submit clear and convincing evidence demonstrating the subject property was being inequitably assessed.

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: January 21, 2011

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.