



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

APPELLANT: Linda Corray  
DOCKET NO.: 07-03759.001-R-1  
PARCEL NO.: 01-2-24-05-19-401-020

The parties of record before the Property Tax Appeal Board are Linda Corray, 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:** \$19,210  
**IMPR.:** \$142,030  
**TOTAL:** \$161,240

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1.5-story single family dwelling of brick construction that contains 4,498 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage with 1,140 square feet. The dwelling was constructed in 1989. The subject has an irregular shaped lot and is located in Highland, Helvetia Township, Madison County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant provided information and photographs on four comparables located along the same street and within the same subdivision as the subject property. The appellant described the comparables as 1.5 story dwellings of brick or vinyl exterior construction that range in size from 3,200 to 4,300 square feet of living area. The dwellings range in age from 11 to 19 years old. The appellant indicated that each comparable had a basement with two having finished area, each comparable had central air conditioning, the comparables had 2 or 3 fireplaces and each

comparable had a garage ranging in size from 1,050 to 1,350 square feet. The appellant indicated the comparables had improvement assessments ranging from \$98,140 to \$121,790 or from \$28.32 to \$32.39 per square foot of living area. The appellant described the subject as having 3,700 square feet of living area and an improvement assessment of \$142,030 or \$38.39 per square foot of living area. The appellant indicated these comparables had land assessments ranging from \$17,070 to \$34,510. The subject has a land assessment of \$19,210.

The appellant also indicated comparables 2 and 3 sold in 2006 and 2008 but did not disclose any sales price. The appellant reported her comparable 4 was listed on the market for four years for a price of \$419,000 or \$116.39 per square foot of living 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 \$154,710 to \$161,240. Based on this evidence the appellant requested the subject's assessment be reduced to \$125,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$161,240 was disclosed. The subject's assessment reflects a market value of \$483,720.

In support of the assessment the board of review submitted descriptions and assessment information on the subject and three comparable properties. Comparables 1 and 2 were also submitted by the appellant as her comparables 2 and 3. As support for the descriptions of the subject and the comparables the board of review submitted copies of the property record cards for the properties. The property record card for the subject indicated the dwelling had 4,498 square feet of living area. The comparables were described as being improved with two, two-story dwellings and a one-story dwelling with a finished attic. The dwellings were of frame or masonry and frame construction and ranged in size from 3,196 to 3,476 square feet of living area. The dwellings were built from 1990 to 1994 and are located on the same street and in the same subdivision as the subject property. Each comparable has a basement, central air conditioning, a fireplace and an attached garage ranging in size from 572 to 840 square feet. The comparables had equalized improvement assessments ranging from \$99,080 to \$104,140 or from \$29.42 to \$31.00 per square foot of living area. According to the board of review the subject has an equalized improvement assessment of \$31.58 per square foot of living area. These same comparables had equalized land assessments ranging from \$17,790 to \$20,850. The subject has an equalized land assessment of \$19,210.

These same comparables sold from September 2004 to January 2008 for prices ranging from \$340,000 to \$375,000 or from \$97.81 to \$114.21 per square foot of living area. According to the board, the subject's assessment reflects a market value of \$107.54 per square foot of living area. Based on this data, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued in part 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.

Initially, the Board finds the data with respect to the description of the subject and the comparables provided by the board of review is superior to that provided by the appellant. The board of review submitted copies of the property record cards for the subject and its comparables to provide the foundation for the information it used. The appellant provided no such documentation to support her description of the subject and the comparables. Additionally, the Board finds the board of review utilized the equalized assessments of the subject and the comparables while the appellant did not use the equalized assessments of the comparables in her analysis. For these reasons the Board gives more weight to the board of review's evidence and analysis.

The comparables used by the board of review were similar to the subject in location but were smaller than the subject dwelling. Additionally, these comparables were somewhat inferior to the subject in exterior construction, number of fireplaces and size of garage. These properties had equalized improvement assessments ranging from \$99,080 to \$104,140 or from \$29.42 to \$31.00 per square foot of living area. The subject had an equalized improvement assessment of \$142,030 or \$31.58 per square foot of living area. The subject's improvement assessment is greater than the comparables on a per-square foot basis but is justified based on the superior features the dwelling has. Therefore the Board finds the subject's improvement assessment is equitable.

These comparables had equalized land assessments ranging from \$17,790 to \$20,850. The subject has an equalized land assessment of \$19,210, which is within the range established by the

comparables, demonstrating the subject land is equitably assessed.

The appellant also argued overvaluation. 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 (3<sup>rd</sup> 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 on this basis.

The board of review comparables sold from September 2004 to January 2008 for prices ranging from \$340,000 to \$375,000 or from \$97.81 to \$114.21 per square foot of living area. Additionally, the appellant had one listing for a price of \$419,000 or \$116.39 per square foot of living area. The subject's assessment reflects a market value of \$483,720 or \$107.54 per square foot of living area, which is within the range established by the comparables on a per square foot basis. Based on this data, the Board finds the subject's assessment is reflective of its market value.

In conclusion, based on this record, the Board finds the assessment of the subject property as established by the board of review is correct.

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: November 25, 2009

*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.