



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

APPELLANT: Jerry & Ann Black  
DOCKET NO.: 07-03760.001-R-1  
PARCEL NO.: 01-1-24-34-00-000-001.005

The parties of record before the Property Tax Appeal Board are Jerry and Ann Black, 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:** \$ 14,370  
**IMPR.:** \$ 93,470  
**TOTAL:** \$ 107,840

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of brick and vinyl exterior construction that contains 2,441 square feet of living area. The subject has a full unfinished basement, central air conditioning, two fireplaces, a three-car attached garage and an in-ground swimming pool. The improvements are located on a 2.49 acre site in Trenton, Helvetia Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three comparable properties located in the subject's neighborhood. The comparables were described as one-story dwellings that range in size from 1,902 to 2,534 square feet of living area. The homes range in age from 3 to 15 years old. The appellants indicated that each comparable had a full basement, central air conditioning, one or two fireplaces and garages that ranged in size from 700 to 900 square feet. Comparable 3 was described as having a swimming pool. The appellants indicated these properties had parcels that ranged in

size from 2 to 3.47 acres. According to the appellants the comparables had total assessments that ranged from \$79,590 to \$103,390 or from \$40.80 to \$41.85 per square foot of living area, land included. The appellants indicated the subject had a total assessment of \$107,840 or \$44.18 per square foot of living area, land included.

The evidence further revealed the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a 1.0422 township equalization factor increasing the assessment from \$103,480 to \$107,840. Based on this evidence the appellants requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$107,840 was disclosed. The subject had a land assessment of \$14,370 or \$5,771 per acre and an improvement assessment of \$93,470 or \$38.29 per square foot of living area.

In support of its contention that the subject was correctly assessed, the board of review submitted descriptions and assessment information on three comparables. Board of review comparable 3 was the same property as appellants' comparable 1. The comparables were improved with one-story brick dwellings that ranged in size from 1,902 to 2,375 square feet of living area. Each comparable has a full basement, central air conditioning, a fireplace and a three-car attached garage. Comparable 1 also had an in-ground swimming pool. These properties had parcels that ranged in size from 2 to 2.25 acres. The comparables had improvement assessments that ranged from \$69,330 to \$96,310 or from \$35.84 to \$40.55 per square foot of living area. After the board of review made adjustments to the two comparables that did not have in-ground swimming pools the improvement assessments ranged from \$39.42 to \$40.55 per square foot of living area. The comparables had land assessments that ranged from \$8,950 to \$13,620 or from \$4,475 to \$6,425 per acre. Based on this analysis the board of review argued the subject's assessment was equitable.

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 appellants contend assessment inequity 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 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.

Initially, it appears the appellants did not use the equalized assessments for the comparables. The parties had a common comparable located at 17 Primrose Lane. The appellants indicated this property had a total assessment of \$79,590. The board of review indicated this property had a total equalized assessment of \$82,950, which is the product of \$79,590 multiplied by the equalization factor of 1.0422, rounded. For this reason the Board finds the total assessments for each of the comparables as reported by the appellants is given less weight.

The Board finds the most credible evidence in the record was that submitted by the board of review. The board of review provided descriptions and assessment information on three comparables that were improved with single family dwellings that were similar to the subject in location, style, construction and amenities. The comparables had improvement assessments that ranged from \$69,330 to \$96,310 or from \$35.84 to \$40.55 per square foot of living area. After the board of review made adjustments to the two comparables that did not have in-ground swimming pools the improvement assessments ranged from \$39.42 to \$40.55 per square foot of living area. The subject has an improvement assessment of \$93,470 or \$38.29 per square foot of living area, which is within the range and supported by the comparables submitted by the board of review. The Board finds this evidence indicates the subject's improvement is equitably assessed.

These same comparables had parcels that ranged in size from 2 to 2.25 acres with land assessments that ranged from \$8,950 to \$13,620 or from \$4,475 to \$6,425 per acre. The subject has 2.49 acres with a land assessment of \$14,370 or \$5,771 per acre, which is within the range established by the comparables on a per acre basis. The Board finds this evidence indicates the subject's land is equitably 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.

*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.