



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

APPELLANT: Samuel Perkins
DOCKET NO.: 07-03766.001-R-1
PARCEL NO.: 02-2-18-32-18-301-022

The parties of record before the Property Tax Appeal Board are Samuel Perkins, 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: \$4,350
IMPR.: \$36,410
TOTAL: \$40,760

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 1,779 square feet of above grade living area. The subject has a full unfinished basement, central air conditioning and a detached garage with 315 square feet of building area. The dwelling is 82 years old. The property is located in Highland, Saline Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales data on eight comparable sales using listing sheets and completed the grid analysis on Section V of the appeal form. The comparables were improved with 1.5-story single family dwellings of vinyl, aluminum or brick exterior construction that ranged in size from 1,000 to 1,738 square feet of above grade living area.¹ As indicated on the listing sheets, each comparable had a full or partial basement except for comparable #7. The listing sheets indicated that six of the comparables had central air

¹ The appellant indicated that comparable #1 had 1,600 square feet of living area but that included 600 square feet of finished basement area as indicated on the listing sheet.

conditioning and two had window or wall units. One comparable was described as having a fireplace. Five of the comparables have garages. The appellant indicated the comparables ranged in age from 60 to 97 years old. The comparables sold from February 2003 to October 2006 for prices ranging from \$67,000 to \$127,000 or from \$44.46 to \$73.07 per square foot of above grade living area, land included. The appellant also indicated the subject property was purchased in January 2004 for a price of \$85,000.

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 \$38,350 to \$40,760. The Notice of Final Decision on Assessed Value by Board of Review indicated the market value reflected by the equalized assessment was \$122,280, which equates to \$68.74 per square foot of living area, including the land. Based on this evidence the appellant requested the subject's assessment be reduced to \$38,350.

The board of review submitted its "Board of Review Notes on Appeal" wherein it asserted the property was the subject matter of an of an appeal before the Property Tax Appeal Board in 2006 under Docket No. 06-01160.001-R-1.² The board of review indicated that the assessment from the 2006 appeal was carried forward to 2007 subject to equalization. A review of the information provided by the board of review disclosed the assessment numbers on the "Board of Review Notes on Appeal" did not agree with the assessment of the subject as set forth on the Notice of Final Decision on Assessed Value by Board of Review submitted by the appellant. Based on this record, 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.

Initially, the Board finds the best evidence with respect to the 2007 assessment for the subject property was submitted by the appellant. The appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the subject's total equalized assessment for 2007 was \$40,760.

The appellant contends 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

² The Board takes notice that on October 26, 2007, it issued a decision in Docket No. 06-01160.001-R-1 reducing the subject's assessment to \$38,350. (See 86 Ill.Admin.Code 1910.90(i)).

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 appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted sales information on eight comparables to support his overvaluation argument. The Board finds the comparables most probative in establishing the subject's market value include comparable sales #3, #5 and #6. These comparables were similar to the subject and sold most proximate in time to the assessment date at issue. These properties were improved with 1.5-story dwellings of brick construction that ranged in size from 1,512 to 1,738 square feet of living area. Each comparable had a full basement and central air conditioning. Two comparables had garages and one comparable had a fireplace. These properties sold from June 2005 to October 2006 for prices ranging from \$110,000 to \$127,000 or from \$70.82 to \$73.07 per square foot of living area, land included. The subject's assessment of \$40,760 reflects a market value of \$122,280, which equates to \$68.74 per square foot of living area, including the land. The subject's assessment reflects a market value below the range established by the best comparables in the record on a square foot basis. Based on this record the Board finds the subject's assessment is reflective of the property's market as of January 1, 2007, and a reduction is not justified.

The Board gave no weight to the sale of the subject property and the remaining comparable sales submitted by the appellant due to the fact the transactions occurred in 2003 and 2004. The Board finds the time differential from their transaction dates to the assessment at issue was too great to be considered probative or a reliable indicator of the property's market value as of January 1, 2007.

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.