



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

APPELLANT: William Shreder
DOCKET NO.: 07-03786.001-R-1
PARCEL NO.: 13-2-21-01-18-302-019

The parties of record before the Property Tax Appeal Board are William Shreder, 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: \$14,460
IMPR.: \$51,110
TOTAL: \$65,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 1,636 square feet of living area. The dwelling is of frame with brick trim exterior construction and was built in 2002. Features of the home included a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The improvements are located on an irregular shaped lot in Maryville, Collinsville Township, Madison County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables located within one mile of the subject. The comparables were improved with one-story dwellings of frame and brick trim construction that ranged in size from 1,518 to 1,782 square feet of living area. The dwellings were constructed from 2001 to 2005. Each of the comparables has a full basement with two being partially finished, each comparable has central air conditioning, and each has a two-car attached garage. The comparables sold from February 2006 to February 2007 for prices ranging from \$177,500

to \$187,507 or from \$103.82 to \$123.36 per square foot of living area. The subject's total assessment of \$65,570 reflects a market value of \$196,710 or \$120.24 per square foot of living area.

These same comparables have improvement assessments ranging from \$45,910 to \$53,510 or from \$30.03 to \$30.20 per square foot of living area. The land assessments for the comparables ranged from \$15,230 to \$16,020.

The evidence further revealed 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 \$62,720 to \$65,570. Based on this evidence the appellant requested the subject's assessment be reduced to \$62,720.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$65,570 was disclosed. The subject has a land assessment of \$14,460 and an improvement assessment of \$51,110 or \$31.24 per square foot of living area.

In support of the assessment the board of review submitted information on three comparable properties. Board of review comparable 2, located at 13 Annebriar, was the same property as appellant's comparable 2. The board of review described the comparables as being improved with one-story dwellings of frame construction that ranged in size from 1,526 to 1,590 square feet of living area. The homes were constructed from 2001 to 2004. Each comparable had a full unfinished basement, central air conditioning and a two-car garage. Two comparables were described as having 1 fireplace. These properties sold from April 2006 to June 2007 for prices ranging from \$185,000 to \$218,000 or from \$117.68 to \$137.11 per square foot of living area.

The board of review indicated these properties had land assessments ranging from \$15,230 to \$16,010. The board of review indicated the improvement assessments ranged from \$41,550 to \$53,510 or from \$27.23 to \$34.04 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted that the board of review had the incorrect size of the common comparable located at 13 Annebriar. He indicated the property record card for this comparable that he submitted was dated 2008 while the property record card provided by the board of review was dated 2004. He also submitted a copy of a print-out from the Madison County website showing the size of the comparable to be 1,782 square feet and the multiple listing sheet submitted by the appellant

for the common comparable stated the size to be 1,782 square feet of above grade finished area.

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 parties used a common comparable located at 13 Annebriar but differed with respect to the description of the size of the comparable. The Board finds the appellant provided the best evidence with respect to the size of this comparable. Therefore, the Board will use 1,782 square feet of living area as the size of this common comparable in its analysis.

The appellant argued in part overvaluation as the basis of the appeal. 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 market data in the record demonstrates the subject's assessment is not excessive in relation to its market value.

The parties submitted five comparable sales that were generally similar to the subject in location, style, age, construction and features. These one-story dwellings sold from February 2006 to June 2007 for prices ranging from \$177,500 to \$218,000 or from \$103.82 to \$137.11 per square foot of living area. The subject's total assessment of \$65,570 reflects a market value of \$196,710 or \$120.24 per square foot of living area, which is within the range established by these comparables. The Board finds this evidence demonstrates the subject's assessment is reflective of the property's market value and no reduction is warranted based on the appellant's overvaluation argument.

The appellant also argued 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 on this basis.

The record contains five comparables submitted by the parties that were similar to the subject property. These properties had improvement assessments ranging from \$41,550 to \$53,510 or from \$27.23 to \$32.09 per square foot of living area. The property at the very low end of the range had a smaller garage than the subject and no fireplace, making the home inferior to the subject

in amenities, justifying the lower improvement assessment. The two comparables located closest to the subject had improvement assessments of \$30.03 and \$32.09 per square foot of living area. The subject has an improvement assessment of \$51,110 or \$31.24 per square foot of living area, which is within the range established by the comparables. These same comparables had land assessments ranging from \$15,230 to \$16,020 with the two comparables located closest to the subject each having a land assessment of \$15,230. The subject has a land assessment of \$14,460, which is below the range established by the comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's assessment is equitable and a reduction is not warranted on this basis.

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.