



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

APPELLANT: William B. Simpson, Trustee  
DOCKET NO.: 07-03789.001-R-1  
PARCEL NO.: 14-2-15-20-04-401-003

The parties of record before the Property Tax Appeal Board are William B. Simpson, Trustee, 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:** \$16,500  
**IMPR.:** \$112,790  
**TOTAL:** \$129,290

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of brick and frame construction that contains 4,076 square feet of living area. The dwelling was built in 1972. Features of the home included a partial basement, central air conditioning, two fireplaces and a two-car attached garage with 648 square feet. The property is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables located in Edwardsville. The comparables were improved with two, two-story and one 1.5-story dwellings of brick or frame and brick construction that ranged in size from 2,722<sup>1</sup> to 4,159 square feet

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<sup>1</sup> The board of review provided the property record card for the subject and each of the appellant's comparables. The property record card for appellant's comparable's 3 disclosed this property had 2,722 square feet of above grade living area.

of living area. The dwellings were constructed from 1984 to 1989. Each of the comparables has a basement with one being finished with 900 square feet of living area, each comparable has central air conditioning, two comparables have either 1 or 2 fireplaces and each has a two-car or three-car attached garage. The appellant indicated two of the comparables sold in 2006 for prices of \$309,000 and \$345,000 or \$74.30 and \$108.63 per square foot of living area. The subject's total assessment of \$129,970 reflects a market value of \$387,870.

These same comparables have improvement assessments ranging from \$91,579 to \$118,873 or from \$22.01 to \$40.66 per square foot of above grade living area. The land assessments for the comparables ranged from \$13,796 to \$20,640.

On the appeal form the appellant asserted the subject had 3,468 square feet of living area and submitted a copy of an appraisal prepared in 1996 as support for this size. The appellant also submitted a copy of a print-out from the Madison County website indicating the subject had 4,076 square feet of living area.

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 \$121,460 to \$129,290. Based on this evidence the appellant requested the subject's assessment be reduced to \$122,675.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$129,290 was disclosed. The subject has a land assessment of \$16,500 and an improvement assessment of \$112,790 or \$27.67 per square foot of living area.

In support of the assessment, the board of review submitted copies of the property record cards for the subject and the appellant's comparables. The subject's property record card indicated the dwelling had 4,076 square feet of living area. The board of review prepared an equity analysis using the same comparables as the appellant. It indicated the subject had an improvement assessment of \$27.67 per square foot of living area. The comparables used by the appellant had improvement assessments ranging from \$91,579 to \$118,873 or from \$22.10 to \$40.66 per square foot of above grade living area. The board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Board finds 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 of size of the subject was presented by the board of review. The subject's

property record card indicated the subject dwelling had 4,076 square feet of living area. The property record card contained a diagram of the subject which supported this estimate of size. The appellant submitted conflicting evidence with respect to the size of the dwelling. The print-out from the Madison County website indicated the subject had 4,076 square feet of living area. The appraisal submitted by the appellant indicated the subject had 3,468 square feet of living area; however, there was no diagram or sketch providing the dimensions of the home that would corroborate this estimate of size. Therefore, based on this record the Board finds the subject dwelling has 4,076 square feet of living area.

The appellant argued in part overvaluation as a 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 (3<sup>rd</sup> Dist. 2002). The Board finds the market data in the record indicates the subject's assessment is reflective of its market value. The appellant provided information on two comparables that sold proximate in time to the assessment data at issue. The appellant indicated the two comparables sold in 2006 for prices of \$309,000 and \$345,000 or \$74.30 and \$108.63 per square foot of living area. The subject's total assessment of \$129,970 reflects a market value of \$387,870 or \$95.16 per square foot of living area, which is within the range of the two comparables on a per square foot basis. The Board finds these two sales do not demonstrate the subject is overvalued for assessment purposes.

The appellant also contends 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.

The comparables submitted by the appellant had improvement assessments ranging from \$91,579 to \$118,873 or from \$22.01 to \$40.66 per square foot of above grade living area. The subject has an improvement assessment of \$112,790 or \$27.67 per square foot of above grade living area, which is within the range established by the comparables. These comparables had land assessments ranging from \$13,796 to \$20,640. The subject has a land assessment of \$16,500, which is within the range of the comparables. After considering adjustments and the differences in the appellant's 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.