



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

APPELLANT: David Condrey  
DOCKET NO.: 07-03797.001-R-1  
PARCEL NO.: 14-2-15-11-12-203-017

The parties of record before the Property Tax Appeal Board are David Condrey, 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:** \$2,050  
**IMPR.:** \$0  
**TOTAL:** \$2,050

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant lot with 6,020 square feet of land area. The subject parcel measures 43 feet by 140 feet and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant submitted a Residential Appeal form wherein he requested the subject's assessment be reduced to \$1,930. The appellant did not indicate the basis of the appeal but provided information on three comparables located in Edwardsville. The appellant indicated the comparables ranged in size from "not stated" to 23,540.40 square feet with land assessments ranging from \$660 to \$2,340. 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 \$1,930 to \$2,050. Based on this record the appellant requested the subject's assessment be reduced to \$1,930.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$2,050 was disclosed. The board of review stated that

appellant's comparable #1 is landlocked, a comparable was located in different neighborhood<sup>1</sup> and appellant's comparable #3 was classified and assessed as farmland. The board of review also indicated that the subject parcel was revalued in 2005 to \$125 per front foot and all other lots in the neighborhood are valued at \$250 per front foot. Based on this evidence, 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.

Although not specifically stated on the appeal form, the appellant appears to be contending 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 the appellant has not met this burden of proof and a reduction is not warranted.

The record contains three comparables submitted by the appellant. The record disclosed appellant's comparable #3 was classified and assessed as farmland whereas the subject property is not so classified and assessed. The Board finds this comparable is not similar to the subject in classification and does not support assessment inequity. The record disclosed that appellant's comparable #1 is landlocked thus dissimilar to the subject in utility. The Board finds this comparable is inferior to the subject property and does not support assessment inequity. Appellant's comparable #2 has a different neighborhood code than the subject. This comparable measured 50 feet by 132 feet and had a total land area of 6,600 square feet. This comparable has a land assessment of \$2,340 which equates to \$46.80 per front foot and \$.35 per square foot of land area. The subject's land assessment equates to \$47.67 per front foot and \$.34 per square foot of land area, which is substantially similar to the best comparable in the record. The Board finds this evidence does not demonstrate the subject is being inequitably assessed by clear and convincing evidence; therefore, a reduction in the assessment is not justified.

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<sup>1</sup> A copy of the assessment information for the appellant's comparable #2 submitted by the board of review disclosed it had a different neighborhood code than the subject.

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

*Mark 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: February 18, 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.