



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

APPELLANT: Thomas Fife
DOCKET NO.: 07-03855.001-R-1
PARCEL NO.: 11-2-10-14-09-101-009

The parties of record before the Property Tax Appeal Board are Thomas Fife, the appellant, and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$12,800
IMPR.: \$55,550
TOTAL: \$68,350

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction that contains 1,768 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a two-car attached garage. The dwelling was built in 1993. The property is located in Hamel, Hamel Township, Madison County.

The appellant claims assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions, photographs and assessment information on four equity comparables located in Hamel. The comparables are improved with one-story dwellings that range in size from 1,722 to 1,758 square feet of living area. The dwellings were constructed from 1993 to 2004. Each comparable had a full unfinished basement, central air conditioning and a fireplace. One comparable had a two-car attached garage and three comparables had three-car attached garages. One comparable also had an in-ground swimming pool. These properties had improvement assessments ranging from \$47,660 to \$73,500 or from \$27.68 to \$41.81 per square foot of living area. The subject has an improvement assessment of \$57,750 or \$32.66 per square foot of

living area. These same comparables had land assessments ranging from \$9,280 to \$11,000 while the subject had a land assessment of \$13,310. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review increasing the subject's assessment from \$68,350 to \$71,060. Based on this evidence the appellant requested the subject's assessment be reduced to \$68,350.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. After reviewing the appellant's evidence, the board of review argued the subject's improvement assessment was within the range established by the comparables and requested the assessment be confirmed.

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 this appeal. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

The appellant 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 warranted.

In this appeal the appellant provide information on four equity comparables. Three of the comparables were superior to the subject in age and features including three-car attached garages and one comparable had an in-ground swimming pool. Comparable #1 was most similar to the subject in age and features. These comparables had total assessments ranging from \$57,480 to \$84,800. The subject had a total assessment of \$71,060, which was greater than three of the four comparables. The comparable most similar to the subject had an improvement assessment of \$47,660 or \$27.68 per square foot of living area compared to the subject's improvement assessment of \$57,750 or \$32.66 per square foot of living area, which is greater than the most similar comparable in the record. These comparables also had land assessments ranging from \$9,280 to \$11,000 while the subject had a land assessment of \$13,310, greater than each of the comparables. The board of review submitted no evidence to counter the appellant's argument. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's assessment is not equitable and a reduction in the subject's assessment is warranted.

However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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.