



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

APPELLANT: Robert Michael
DOCKET NO.: 07-03913.001-R-1
PARCEL NO.: 02-2-18-31-00-000-030

The parties of record before the Property Tax Appeal Board are Robert Michael, 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: \$12,310
IMPR.: \$70,080
TOTAL: \$82,390

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with a aluminum or vinyl exterior construction that contains 2,070 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car attached garage. 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 presented sales data on four comparables located in Highland. The data consisted of the multiple listing sheets for the comparables. The Property Tax Appeal Board will use this information to describe the comparables. The comparables were improved with one-story dwellings that ranged in size from 1,700 to 1,950 square feet of above grade living area. The dwellings were built from 2002 to 2006. Each comparable had a full basement with two comparables having finished area in their basements. Each comparable had central air conditioning and a fireplace. The information on the data sheets indicated that one comparable had a three-car attached garage and three comparables had both an attached and a detached garage. The properties sold from April 2007 to March

2008 for prices ranging from \$186,000 to \$231,750 or from \$95.38 to \$131.60 per square foot of above grade living area.

In his analysis the appellant indicated the subject dwelling had 1,950 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 \$77,520 to \$82,390. The Notice of Final Decision on Assessed Value by Board of Review indicated the market value reflected by the equalized assessment was \$247,170. Based on this evidence the appellant requested the subject's assessment be reduced to \$77,520.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$82,390 was disclosed. To demonstrate the subject was correctly assessed the board of review presented an analysis using three comparable sales. As supporting data for the descriptions of the subject and the comparables the board of review submitted copies of the property record cards for these properties. The subject was described as having 2,070 square feet of living area. The comparables presented by the board of review were the same properties used by the appellant as his comparables #1, #2 and #3. The board described the three comparables as one-story dwellings that ranged in size from 1,666 to 1,829 square feet of living area. Each had a basement and central air conditioning. The board of review indicated that only one comparable had a fireplace and none were assessed as having finished basement area. Comparable #1 was described as having a 790 square foot attached garage. Comparables #2 and #3 were each described as having an attached garage and a separate detached garage. The dwellings were constructed in 2003 and 2005. The properties sold from June 2007 to March 2008 for prices ranging from \$193,500 to \$231,750 or from \$105.80 to \$138.11 per square foot of above grade living area. The subject's assessment reflects a market value of \$247,170 or \$119.41 per square foot of above grade living area. 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.

The Board initially finds the best evidence with respect to the size of the subject dwelling was provided by the board of review. The board provided a copy of the subject's property record card containing a diagram and measurements of the improvement. The appellant had no such documentation to support his assertion of the subject's size. Based on this record the Board finds the subject dwelling had 2,070 square feet of above grade living area.

The appellant argued overvaluation based on comparable sales. 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 the board of review met this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains sales data on four comparables, with three comparables being common to both parties. The Board finds the data provided by the board of review was superior to the appellants' information due to the fact that the board of review provided copies of the property record cards to corroborate the sizes and descriptions of the comparables. Each of the multiple listing sheets provided by the appellant had the caveat stating, "All information regardless of source, including square footage and lot sizes are not guaranteed and should be verified by personal inspection and/or with the appropriate professional(s)."

The four comparables in the record were improved with one-story dwellings similar to the subject in age and features. The comparable dwellings were smaller than the subject ranging in size from 1,666 to 1,950 square feet of living area. The sales occurred from April 2007 to March 2008 for prices ranging from \$186,000 to \$231,750 or from \$95.38 to \$138.11 per square foot of above grade living area. The subject's assessment reflects a market value of \$247,170 or \$119.41 per square foot of above grade living area, which is within the range established by the comparables on a square foot basis. Based on this record, the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction is not warranted.

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.