



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

APPELLANT: Stan & Toni Flick
DOCKET NO.: 07-03940.001-R-1
PARCEL NO.: 14-2-15-35-04-406-043

The parties of record before the Property Tax Appeal Board are Stan and Toni Flick, the appellants, 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: \$24,760
IMPR.: \$100,910
TOTAL: \$125,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 1.5-story single family dwelling of brick and frame construction that contains 2,858 square feet of living area. Features of the home included a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The dwelling was constructed in 1991. The property is located in Glen Carbon, Edwardsville Township, Madison County.

On the appeal form the appellants marked comparable sales as the basis of the appeal. In support of this argument the appellants provided descriptions, copies of photographs, sales data and assessment information on three comparable properties. The comparables were described as being improved with 1.5-story dwellings of brick and frame construction that range in size from 3,369 to 5,324 square feet of living area. The appellants described the comparables as being located in the subject's subdivision and were similar to the subject in age. The appellants indicated each comparable had a basement with two being finished. The appellants further stated that each comparable had two fireplaces, central air conditioning and a 700 square foot garage. The appellants indicated these properties sold in 1990 and 1991 for prices ranging from \$233,275 to

\$299,939 or from \$51.64 to \$69.38 per square foot of living area. These same comparables had total assessments ranging from \$82,290 to \$106,420 or from \$18.32 to \$24.61 per square foot of living area.

The appellants also submitted a list of over 40 properties located in the subject's subdivision. The list included the name, address, property index number (PIN), assessed value¹, square footage, taxes per square foot² and style for each property. The data provided by the appellants disclosed the total assessments for the 1.5-story dwellings ranged from \$17.21 to \$61.80 per square foot of living area.

The evidence further revealed the appellants 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 \$118,060 to \$125,670. Based on this evidence the appellants requested the subject's assessment be reduced to \$118,060.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$125,670 or \$43.97 per square foot of living area, including land, was disclosed. The subject has an improvement assessment of \$100,910 or \$35.31 per square foot of living area. In support of the assessment the board of review provided information on three comparable properties consisting of part 2-story and part 1-story single family dwellings of brick or masonry and frame construction that range in size from 2,393 to 4,082 square feet of living area. The dwellings were constructed in 2005 and 2006. Each comparable has a basement, central air conditioning, one or two fireplaces and an attached garage that ranges in size from 525 to 1,031 square feet. Each of the properties is located in the subject's subdivision. These comparables have total assessments that range from \$116,280 to \$202,840 and improvement assessments that range from \$95,790 to \$167,920 or from \$40.03 to \$44.61 per square foot of living area. These same comparables sold from July 2006 to June 2007 for prices ranging from \$345,000 to \$642,000 or from \$144.17 to \$159.51 per square foot of living area, including land. The notice of final decision submitted by the appellants indicated the subject's equalized assessment reflects a market value of \$377,010 which equates to \$131.91 per square foot of living area, including land.

The appellants submitted rebuttal evidence which included discussions of new comparable properties. The Property Tax Appeal Board gives no weight to these additional comparables.

¹ The assessments for the subject and the comparables appear to be prior to the application of the township equalization factor.

² The "taxes per square foot" was calculated by dividing the assessed value by the square footage. The quotient was actually the total assessment per square foot.

Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). Based on this rule, the Property Tax Appeal Board finds the submission of new comparables is improper rebuttal evidence and will not be considered by the Board.

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.

On section 2e of the Residential Appeal form the appellants marked comparable sales as the basis of the appeal. Section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that: "*Each appeal shall be limited to the grounds listed in the petition filed with the Board.* (Section 16-180 of the Code)". 86 Ill.Admin.Code 1910.50(a). In this appeal the appellants provided three comparables in Section V of the appeal form that purportedly sold in 1990 and 1991. The Board finds these sales are too remote in time to be an accurate reflection of market value as of January 1, 2007. The board of review did provide sales data on three comparables that were superior to the subject dwelling in age but similar to the subject dwelling in other respects such as location and features. These comparables sold from July 2006 to June 2007 for prices ranging from \$345,000 to \$642,000 or from \$144.17 to \$159.51 per square foot of living area, including land. The notice of final decision submitted by the appellants indicated the subject's equalized assessment reflects a market value of \$377,010 which equates to \$131.91 per square foot of living area, including land, which is below the range established by the best comparable sales in the record on a square foot basis. Considering these sales, the Property Tax Appeal Board finds the subject's assessment appears to be reflective of the property's market value as of the assessment date at issue.

To the extent the appellants may be contending assessment inequity, the Board finds the evidence in the record does not support a reduction on this basis. 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.

Initially, the Board finds the comparables provided by the appellants on the Residential Appeal form do not appear to be particularly similar to the subject in size, which detracts from the weight that can be given these properties. Second, the appellants submitted a list of over 40 properties located in the subject's subdivision. The list included the name, address, PIN, pre-equalized assessed value, square footage, total assessments per square foot and style for each property. The data was somewhat lacking in that it did not provide for the age, type of construction and features associated with each property. Nor did the appellants segregate the assessment into the land and improvement components. Nevertheless, the data provided by the appellants disclosed the total assessments for the 1.5-story dwellings, those similar to the subject in style, ranged from \$17.21 to \$61.80 per square foot of living area, including land. The subject had a total pre-equalized assessment of \$41.31 per square foot of living area, including land. The Board finds this assessment is within the range established by those comparables similar to the subject in style on a square foot basis. Based on this record the Board finds the appellants did not demonstrate assessment inequity by clear and convincing evidence.

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: 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.