



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

APPELLANT: Anthony & Brenda Steward  
DOCKET NO.: 07-04242.001-R-1  
PARCEL NO.: 09-2-22-04-02-203-006

The parties of record before the Property Tax Appeal Board are Anthony and Brenda Steward, 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:** \$21,830  
**IMPR.:** \$68,200  
**TOTAL:** \$90,030

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling with 2,595 square feet of living area. The dwelling is approximately 8 years old and is of frame and brick construction. Features of the property included a partial unfinished basement, central air conditioning and a fireplace. The subject also has a 640 square foot attached garage and a second garage with 540 square feet that is connected to the attached garage with a breezeway. The subject has a 22,432 square foot site and is located in Troy, Jarvis Township, Madison County.

The appellant, Brenda Steward, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptions and assessment information on three comparables located along the same street and within the same block as the subject property.<sup>1</sup> The comparables were improved with two-story single family dwellings of frame and brick construction that

---

<sup>1</sup> The Property Tax Appeal Board will utilize the corrected size and the equalized assessment information for the comparables as provided by the Madison County Board of Review.

range in size from 2,117 to 2,659 square feet of living area. Each comparable has a basement with two being partially finished. Each comparable has central air conditioning, one fireplace and an attached garage that ranges in size from 440 to 846 square feet. Each of the dwellings is approximately 6 years old. The comparables have land areas that range in size from 11,550 to 17,445 square feet of land area. The comparables had total equalized assessments ranging from \$76,010 to \$87,480. The comparables have equalized improvement assessments ranging from \$61,040 to \$72,450 or from \$27.25 to \$29.84 per square foot of living area. These same comparables have land assessments ranging from \$13,900 to \$15,960 or from \$.91 to \$1.30 per square foot of land area.

The evidence further revealed that the appellants filed their appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$85,630 to \$90,030. Based on this evidence the appellants requested the subject's assessment be reduced to \$85,630.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$90,030 was disclosed. The subject has an equalized improvement assessment of \$68,200 or \$26.28 per square foot of living area and an equalized land assessment of \$21,830 or \$.97 per square foot of land area. The board of review presented an analysis of the appellants' comparables using the corrected size and equalized assessments. At the hearing the board of review representative testified the subject is superior to the comparables with the additional garage containing 540 square feet of building area. The board of review also asserted the subject's per square foot improvement assessment is below the range established by the appellants' comparables. The board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellants contend 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 not warranted.

The record contains descriptions and assessment information on three comparables in support of the assessment inequity argument. The comparables are similar to the subject in location, style,

age and construction. The comparables were similar to the subject in features with the exception that the subject has superior garage area. The comparables have improvement assessments ranging from \$27.25 to \$29.84 per square foot of living area. The subject has an improvement assessment of \$26.28 per square foot of living area. The subject's improvement assessment is below the range established by the comparables on a square foot basis. The Board finds this evidence does not demonstrate the subject improvement is being inequitably assessed by clear and convincing evidence.

The comparables had land assessments ranging from \$.91 to \$1.30 per square foot of land area. The subject has a land assessment of \$.97 per square foot of land area, which is within the range established by the comparables on a square foot basis. The Board finds this evidence does not demonstrate the subject land is being inequitably assessed 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.