



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

APPELLANT: Paul & Margery Crull
DOCKET NO.: 07-04244.001-R-1
PARCEL NO.: 24-2-01-28-04-403-052

The parties of record before the Property Tax Appeal Board are Paul and Margery Crull, 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: \$8,960
IMPR.: \$55,170
TOTAL: \$64,130

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 1,984 square feet of living area. The dwelling is 19 years old, is of frame construction and has a vinyl siding exterior. The subject has a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 18,810 square foot parcel and is located in Godfrey, Godfrey Township, Madison County.

The appellant, Paul Crull, appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity as the bases of the appeal. At the hearing the appellant testified the subject is located along a nice street but is one of the smaller homes on the street. He explained that there are larger homes of brick construction on the street that impact the value of his property. In support of the overvaluation argument the appellant submitted a market analysis prepared by Terry McKinzie of ReMax River Bend. The analysis included five sales of one-story dwellings that ranged in size from 1,993 to 2,078 square feet of total living area which included the below grade finished area. These properties sold for prices ranging from \$150,000 to \$187,500 resulting in an

average price of \$165,300. The market analysis indicated the subject property should be listed at a price not to exceed \$165,300. The appellant testified that the subject property was not listed for sale.

The appellant also prepared a grid analysis using four of the five sales contained in the aforementioned market analysis. The comparables were described as being improved with one-story dwellings that ranged in size from 1,993 to 2,078 square feet of living area, which includes the basement living area. The appellant submitted copies of the property record cards for the comparables disclosing the dwellings had ground floor living areas ranging in size from 1,302 to 1,646 square feet of ground floor living area. The dwellings were of brick or brick and vinyl exterior construction and ranged in age from 14 to 48 years old. Each comparable had a basement that was partially finished. Each comparable also had central air conditioning, three comparables had a fireplace and each had a garage. These comparables had parcels that ranged in size from 10,710 to 40,200 square feet of land area. The comparables sold for prices ranging from \$150,000 to \$187,500 or from \$100.24 to \$122.31 per square foot of ground floor living area. These same comparables had improvement assessments that ranged from \$37,600 to \$45,420 or from \$26.64 to \$29.63 per square foot of ground floor living area. The land assessments for the comparables ranged from \$6,610 to \$10,040 or from \$.23 to \$.94 per square foot of land 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 assessment from \$60,840 to \$64,130. The assessment notice indicated the subject's assessment reflects a market value of \$192,390, which equates to \$96.97 per square foot of ground floor living area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$52,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$64,130 was disclosed. The subject has a land assessment of \$8,960 or \$.48 per square foot of land area and an improvement assessment of \$55,170 or \$27.81 per square foot of ground floor living area.

At the hearing the board of review representative argued the subject's assessment reflects a market value below the range established by the appellants' comparables on a square foot basis, which does not support an assessment reduction. The board of review also argued the subject's improvement assessment is within the range established by the appellant's comparables on a square foot basis, which does not support an assessment reduction. 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 a reduction in the subject's assessment is not warranted.

The appellants argued in part overvaluation as the basis of the appeal. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted a market analysis using five comparable sales. The person that prepared the report was not present at the hearing to provide testimony or be cross-examined; therefore, the Board gives less weight to the purported listing price for the subject of \$165,300. The data disclosed the comparables were improved with one-story homes that ranged in size from 1,144 to 1,646 square feet of above grade living area. The comparables range in age from 14 to 48 years old. Each comparable had a basement with finished living area. Each comparable had central air conditioning, three comparables had fireplaces and each had a garage. The comparables sold from April 2007 to March 2008 for prices ranging from \$150,000 to \$187,500 or from \$100.24 to \$133.64 per square foot of above grade living area, land included. The subject dwelling was significantly younger than four of the five comparables, making it superior in age than these properties. The Board finds the subject was larger than the comparables with 1,984 square feet of above grade living area. The subject's equalized assessment reflects a market value of \$192,390 or \$96.97 per square foot of above grade living area, which is below the range established by the comparables on a square foot basis. The Board finds this evidence does not demonstrate the subject's assessment is excessive in relation to the property's market value.

The appellants also 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 not warranted on this basis.

The Board finds four comparables submitted by the appellants had improvement assessments that ranged from \$26.44 to \$29.63 per square foot of ground floor living area. The subject has an improvement assessment of \$27.81 per square foot of ground floor living area, which is within the range established by the comparables. The Board finds this evidence does not indicate the subject's improvement is being inequitably assessed by clear and convincing evidence.

The Board also finds four comparables had land assessments ranging from \$.23 to \$.94 per square foot of land area. The subject has a land assessment of \$.48 per square foot of land area, which is within the range established by the comparables. The Board finds this evidence does not indicate the subject's land is being inequitably assessed by clear and convincing evidence.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not justified.

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.