



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

APPELLANT: David Rinaldi, 1st Natl. Bk. of Spfld. TR 6203  
DOCKET NO.: 08-01405.001-C-1  
PARCEL NO.: 14-2-15-14-16-404-001.004

The parties of record before the Property Tax Appeal Board are David Rinaldi, 1st Natl. Bk. of Spfld. TR 6203, 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:** \$31,210  
**IMPR:** \$118,780  
**TOTAL:** \$149,990

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story commercial building of brick construction that contains 3,378 square feet of building area. The building was constructed in 1998. Features of the building include a full basement used for storage, central air conditioning and a sprinkler system. The property is located in Edwardsville, Edwardsville Township, Madison County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on three comparables.<sup>1</sup> The comparables were improved with one-story commercial buildings ranging in size from 2,258 to 8,910 square feet of building area and were constructed from 1975 to 1990. The appellant testified each building was used as an office, each had a brick exterior and all had central air conditioning. Testimony at the hearing also

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<sup>1</sup> At the hearing it was disclosed that the assessment information provided for the appellant's comparables and the board of review comparables were prior to the application of the township equalization factor of 1.0322. The board of review provided the equalized assessments for the comparables which were marked as Appellant's Exhibit A and BOR Exhibit A. The equalized assessments will be used by the Property Tax Appeal Board.

disclosed appellant's comparable #1 had no basement, the property record card for appellant's comparable #2 did not indicate this building had a basement and appellant's comparable #3 had a full finished basement. The comparables had sites ranging in size from 14,645 to 39,900 square feet of land area. The appellant further testified that these comparables had superior locations on Troy Road, which is Route 159. The appellant asserted the subject property has an inferior location when contrasted with the comparables, which impacts the assessed value. The appellant's comparables had equalized improvement assessments ranging from \$87,960 to \$150,710 or from \$16.91 to \$43.78 per square foot of building area. The comparables also had equalized land assessments ranging from \$18,800 to \$56,150 or from \$1.27 to \$3.55 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$15,523 and the improvement assessment be reduced to \$108,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's equalized assessment was disclosed. The subject has an equalized land assessment of \$31,210 or \$2.21 per square foot of land area and an equalized improvement assessment of \$118,780 or \$35.16 per square foot of building area. To demonstrate the subject was being equitably assessed the board of review provided information on three comparables. The comparables were improved with one-story commercial buildings that ranged in size from 1,692 to 3,228 square feet of building area. The buildings were built from 1985 to 1999 and had brick exterior construction. Each comparable had a basement and central air conditioning. These comparables had sites that ranged in size from 7,500 to 28,860 square feet of land area. The board of review representative indicated comparable #1 was used as an orthodontist office, comparable #2 was a former bank building used for retail space and comparable #3 was a multi-tenant office building. The witness was also of the opinion comparable #2, located on Troy Road, had a better location but was an inferior building. The comparables had equalized improvement assessments ranging from \$54,220 to \$116,300 or from \$32.04 to \$38.86 per square foot of building area and land assessments that ranged from \$13,470 to \$91,400 or from \$.61 to \$3.17 per square foot of land area.

Under questioning the board of review representative testified that land along Troy Road was assessed on a front foot basis. However, the data provided by the parties did not provide the front footage so as to be able to determine the unit value.

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 basis of the appellant's appeal was assessment inequity. 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 parties provided information on six comparables to support their respective positions. The Board finds the best comparables in the record include appellant's comparable #3 and board of review comparables #2 and #3. These comparables were improved with commercial buildings most similar to the subject in features. These comparables had buildings that ranged in size from 2,258 to 3,228 square feet of building area and were built from 1987 to 1999. Each comparable had central air conditioning and a basement. These properties had equalized improvement assessments ranging from \$93,720 to \$116,300 or from \$36.03 to \$43.78 per square foot of building area. The subject has an equalized improvement assessment of \$118,780 or \$35.16 per square foot of building area, which is below the range on a square foot basis. The Board finds this evidence demonstrates the subject building is being equitably assessed.

The Board gave less weight to appellant's comparables #1 and board of review comparable #1 due to differences in size and age. The Board also gave less weight to appellant's comparables #1 and #2 due to the fact neither had a basement.

With respect to the land, the comparables submitted by the parties had parcels that ranged in size from 7,500 to 39,900 square feet of land area with equalized land assessments ranging from \$10,790 to \$91,400 or from \$.61 to \$3.55 per square foot of land area. The subject has 14,112 square feet of land area with an equalized land assessment of \$31,210 or \$2.21 per square foot of land area. The subject has a land assessment within the range established by the comparables. The Board finds this evidence demonstrates the subject land is being equitably assessed.

Although testimony disclosed that land located along Troy Road was assessed on a front foot basis, the record was void of any information concerning the front footages for the respective comparables or the assessments per front foot. As a result, the Property Tax Appeal Board finds that the only unit of comparison it could develop on this record was a square foot analysis.

In conclusion the Board finds the appellant did not demonstrate assessment inequity by clear and convincing evidence 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.

*Donald 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: August 19, 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.