



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

APPELLANT: Robert McCartney
DOCKET NO.: 08-01939.001-R-1
PARCEL NO.: 22-2-20-18-20-402-039

The parties of record before the Property Tax Appeal Board are Robert McCartney, 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: \$2,610
IMPR.: \$16,560
TOTAL: \$19,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1½-story single family dwelling of frame construction that contains 1,478 square feet of total living area.¹ The subject has a full basement, central air conditioning and a one-car detached garage. The dwelling was constructed in 1923. The property is located in Granite City Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided information on three comparable properties improved with one-story single family dwellings that range in size from 998 to 1,314 square feet of living area. The dwellings were constructed from 1916 to 1922. One comparable had a basement and each comparable had central air conditioning. One comparable had a carport and a detached garage, another comparable had a carport and the third comparable had a one-car detached garage. These comparables had improvement assessments ranging from \$10,800 to

¹ The size for the subject and the appellant's comparables were taken from the property record cards submitted by the appellant.

\$15,140 or from \$10.82 to \$12.45 per square foot of living area. The subject has an improvement assessment of \$16,560 or \$11.20 per square foot of living area. The comparables have land assessments of \$2,610 and \$2,760. The subject has a land assessment of \$2,610.

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 assessment from \$18,340 to \$19,170. Based on this evidence the appellant requested the subject's assessment be reduced to \$18,340.

The board of review submitted its "Board of Review Notes on Appeal" and an analysis of the appellant's comparables using corrected data. The board of review argued the subject's assessment was within the range established by the appellant's comparables and argued the assessment should be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds 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 appellant contends 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 appellant provided three comparables that were different from the subject in style, being one-story dwellings while the subject is a 1½-story dwelling. Nevertheless, these comparables had improvement assessments ranging from \$10.82 to \$12.45 per square foot of living area. The subject has an improvement assessment of \$11.20 per square foot of living area, which is within the range established by the comparables. The comparables had land assessments of \$2,610 and \$2,760. The subject has a land assessment of \$2,610, which is supported by the comparables. Based on this record the Board finds the appellant did not established assessment inequity by clear and convincing evidence and a reduction in the subject's assessment 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

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.