



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

APPELLANT: Crystal Hardin  
DOCKET NO.: 08-02805.001-R-1  
PARCEL NO.: 22-2-20-19-17-302-041

The parties of record before the Property Tax Appeal Board are Crystal Hardin, 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:** \$630  
**IMPR.:** \$13,720  
**TOTAL:** \$14,350

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 8,343 square foot parcel of land is improved with a one and one-half-story frame dwelling that was constructed in 1920. The home contains 936 square feet of living area and features a full basement and central air conditioning. The property is located in Granite City, Granite City Township, Madison County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$62,000 as of July 22, 2005. The appraiser developed the sales comparison approach to value and calculated the subject's improvement size at 1,451 square feet of living area with a building sketch to support the estimated size. The appraiser made adjustments to the sale comparables for differences in location, condition, room count, dwelling size, and other differences in order to arrive at the estimate of value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total equalized assessment of \$14,350 was disclosed. The subject's assessment reflects a market value of \$43,511 using the 2008 three-year median level of assessment for Madison County of 32.98%. The board of review pointed out that the subject's 2005 appraisal is greater than the subject's 2008 estimated market value and therefore, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contended that the subject property was overvalued. In support of this argument, the appellant submitted an appraisal. 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is not warranted.

The appellant submitted an appraisal estimating the subject property had a market value of \$62,000 as of July 22, 2005. The subject's 2008 assessment reflects an estimated market value of \$43,511, which is less than the appraiser's opinion of value. Based on the foregoing data, the appellant has failed to establish that the subject property is overvalued by a preponderance of the evidence.

In conclusion, the Property Tax Appeal Board finds the appellant did not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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

*Frank J. [unclear]*

Member

Member

*Mark [unclear]*

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: September 23, 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.