



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

APPELLANT: Robert Wilson  
DOCKET NO.: 08-03184.001-R-1  
PARCEL NO.: 14-2-15-10-15-401-036

The parties of record before the Property Tax Appeal Board are Robert Wilson, 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:** \$13,780  
**IMPR.:** \$68,870  
**TOTAL:** \$82,650

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 1,699 square feet of living area. The subject has a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The dwelling was constructed in 1980.<sup>1</sup> The subject property also has an in-ground swimming pool and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant appeared before the Property Tax Appeal Board making a contention of law. The appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated April 8, 2009, disclosing the subject's assessment was increased from \$80,070 to \$82,650. The subject's assessment was increased by the application of a 1.0322 township equalization factor issued by the Madison County Board of Review. The Notice of Final Decision indicated the subject's assessment reflects a market value of \$247,950.

In the brief the appellant makes reference to a publication from Microsoft Network "Money" which was marked as Exhibit A. The article states that, "home prices have tumbled 27% since the

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<sup>1</sup> The description was provided on the subject's property record card submitted at the hearing.

housing market peak in 2006, and some analysts say they'll fall 42% before they start to rebound." The appellant further stated in the brief that in the time of a depression, such as the current times, to raise assessments by the device of equalization is unconscionable and constructively fraudulent.

At the hearing the appellant submitted a supplement brief summarizing his argument and other articles marked as Exhibits A, B, C and D discussing the state of the economy and the housing market. In summary, these articles summarize the continued weakness in the economy and the weakness in the housing market. Based on these articles the appellant asserts that the continual march upward of the subject's assessment should not be condoned by the Property Tax Appeal Board.

The appellant was of the opinion the board of review arbitrarily assessed the fair cash value of the subject property in light of the economic factors in effect before 2007. In summary, the appellant argued at the hearing the various articles submitted demonstrate the negative state of the market in Madison County.

Based on this record the appellant requested the subject's assessment be reduced to \$74,736.

Under questioning the appellant testified that he had not had an appraisal prepared on the subject on or about January 1, 2008 nor had he offered the home for sale during that time period.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$82,650 was disclosed. The board of review submitted a written statement asserting the correct procedures were followed in establishing the equalization factors for the respective townships within Madison County. At the hearing the board of review provided a copy of the subject's property record card at the request of the hearing officer pursuant to the authority granted by section 1910.67(h)(1)(D) and section 1910.67(k)(3) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.67(h)(1)(D) & (k)(3)).

At the hearing the board of review representative testified the appeal was filed after the notice of the application of an equalization fact which limits the Property Tax Appeal Board's jurisdiction in granting relief. The board of review representative also argued the appellant failed to meet the burden of proof as required in section 1910.63 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63.)

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 appellant contends the market value of the subject property as reflected by the assessment is excessive. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). Proof of market value may consist of an appraisal, a recent sale or documentation of not fewer than three recent sales of similar properties. (86 Ill.Admin.Code §1910.65(c)). 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not justified based on this record.

In support of this argument the appellant provided a brief with articles from various publications discussing the continued weakness in the economy and the weakness in the housing market.<sup>2</sup> The Board finds this evidence is not sufficient to demonstrate the subject's assessment is excessive and not reflective of the property's market value. Although these articles may be true, the appellant provided no market data that was specifically related to the individual property under appeal demonstrating the subject's assessment, after equalization, was not reflective of the property's market value considering these economic factors. The appellant provided no appraisal or comparable sales that demonstrated the subject's equalized assessment was excessive in relation to the property's market value as of January 1, 2008. For these reasons the Board finds the appellant failed to produce sufficient evidence to establish a *prima facie* case to prevail. (See 86 Ill.Admin.Code §1910.63 and Commonwealth Edison Co. v. Property Tax Appeal Board, 378 Ill.App.3d 901,920, 882 N.E.2d 141, 317 Ill.Dec.567 (2<sup>nd</sup> Dist. 2008).

In conclusion the Board finds the evidence in this record does not support a reduction in the subject's assessment.

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<sup>2</sup> In the appellant's brief he made reference to "constructive fraud" as a basis to grant an assessment reduction. Section 16-185 of the Property Tax Code provides in part that, "The Board shall make a decision in each appeal or case appealed to it based upon equity and the weight of the evidence and not upon constructive fraud. . . ." (35 ILCS 200/16-185).

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: April 22, 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.