



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

APPELLANT: Michael & Tammie Fleming  
DOCKET NO.: 08-03843.001-R-1  
PARCEL NO.: 18-1-14-32-02-202-016

The parties of record before the Property Tax Appeal Board are Michael & Tammie Fleming, the appellants, and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$8,230  
**IMPR.:** \$52,970  
**TOTAL:** \$61,200

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 29,756 square feet of land area is improved with a one-story frame dwelling containing 1,636 square feet of living area. The dwelling is 10 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage of 624 square feet of building area. The property is located in Granite City, Chouteau Township, Madison County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellants submitted a grid analysis of three suggested comparables along with property data sheets, several color photographs, and a brief. In the brief, the appellants noted that photographs depict the railroad tracks "directly in front" of the subject dwelling as well as commercial property and rental units "only a few yards" from the subject. Appellants also contend there is a "drainage holding ditch next door." In conclusion, the appellants contend the resale value of the subject property is "less than \$150,000."

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor which increased the subject's total assessment from \$61,200 to \$63,090.

The appellants reported estimated market values for land, improvement and totals instead of the land assessment, improvement assessment and total assessment for the subject and three comparable properties. The analysis in this decision will discuss the actual assessment information as reported by the board of review's response along with corrections to above-grade living area which appellants incorrectly reported as total living area by including below grade finished area(s).

The three comparables were described as properties located less than 1-mile from the subject. The parcels range in size from 10,890 to 17,120 square feet of land area. These properties have land assessments ranging from \$3,350 to \$3,970 or from \$0.20 to \$0.57 per square foot of land area. The subject has a land assessment of \$8,480 or \$0.28 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$6,700 or \$0.23 per square foot of land area.

As to the improvement inequity argument, the comparables are one-story frame or brick and frame dwellings that range in age from 1 to 14 years old. The dwellings range in size from 938 to 1,415 square feet of above-grade living area. Features include full basements, two of which include finished area, central air conditioning and a garage of either 440 or 462 square feet of building area. The comparables have improvement assessments ranging from \$36,550 to \$38,460 or from \$25.83 to \$41.00 per square foot of above-grade living area. The subject's improvement assessment is \$54,610 or \$33.38 per square foot of above-grade living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$43,300 or \$26.47 per square foot of above-grade living area.

In support of the overvaluation argument, the appellants submitted sale dates and sale prices for the comparables. The sales occurred between August and November 2007 for prices ranging from \$104,000 to \$129,000 or from \$73.49 to \$138.59 per square foot of above-grade living area including land. Based on this evidence, the appellants requested a total assessment reduction to \$50,000 or to reflect a market value of approximately \$150,000 or \$91.69 per square foot of above-grade living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$63,090 was disclosed. The subject's assessment reflects an estimated market value of \$191,298 or \$116.93 per square foot of above-grade living area including land using the 2008 three-year median level of assessments for Madison County of 32.98%.

In response to the appellants' data, after making corrections to dwelling size and assessment data, the board of review contends that the subject's assessment and estimated market value are both within the range of the comparables presented by the appellants. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does support a reduction in the subject's assessment.

The appellants submitted three comparable sales for the Board's consideration. The board of review submitted no other comparables and did not dispute the basic facts provided by the appellants. The Property Tax Appeal Board has given less weight to appellants' comparables #2 and #3 due to their newer age and substantially smaller dwelling size as compared to the subject. The Property Tax Appeal Board finds appellants' comparable #1 was most similar to the subject in size, design, features, and age. This comparable sold in August 2007 for \$104,000 or \$73.49 per square foot of above-grade living area including land.

The subject's equalized assessment reflects a market value of approximately \$191,298 or \$116.93 per square foot of living area, including land, which is substantially higher than the most similar comparable sale on this record. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported based on overvaluation. However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited.

Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the

increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Therefore, while the appellants sought an assessment reflective of an estimated market value of \$150,000, based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported; however, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

The appellants also contend unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Having reduced the subject's assessment by the increase caused by application of the equalization factor, the Board finds a further reduction in the subject's assessment may not be issued.

In conclusion, the Board finds the appellants have established overvaluation by a preponderance of the evidence and, therefore, the Board finds that the subject's assessment as established by the board of review is incorrect and a reduction is 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

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.