



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

APPELLANT: James Leith  
DOCKET NO.: 08-04334.001-R-1  
PARCEL NO.: 17-2-20-10-00-000-098

The parties of record before the Property Tax Appeal Board are James Leith, the appellant, 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:** \$8,130  
**IMPR.:** \$46,410  
**TOTAL:** \$54,540

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 4-year old, one-story single-family dwelling of frame construction containing 1,562 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and a 644 square foot garage. The property consists of an 11,611 square foot site located in Granite City, Nameoki Township, Madison County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on four sales comparables located from .5 to 3-miles from the subject. The parcels ranged in size from 9,518 to 14,900 square feet of land area and were improved with one-story brick, frame or brick and frame constructed dwellings. The homes range in age from 3 to 25 years old and range in size from 1,600 to 2,880 square feet of living area. Each dwelling features a basement, two of which are fully finished, central air conditioning, and a two-car or three-car garage. Three of the comparables also have a fireplace. These properties sold in 2008 or 2009 for prices ranging from \$147,500 to \$170,000 or from \$52.95 to \$102.91 per square foot of living area including land. The evidence further revealed that the

appellant did not file a complaint with the board of review, but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor which raised the subject's assessment from \$54,540 to \$55,930. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to a market value of approximately \$150,000 or \$96.03 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$55,930 was disclosed. The subject's assessment reflects an estimated market value of \$169,588 or \$108.57 per square foot of living area including land using the 2008 three-year median level of assessments for Madison County of 32.98%.

In support of the subject's assessment, the board of review presented descriptions and sales data on four comparable sales located in the subject's subdivision. The comparable parcels range in size from 10,200 to 11,000 square feet of land area and are improved with one-story frame or frame and masonry dwellings that range in age from 2 to 12 years old. The dwellings range in size from 1,672 to 1,966 square feet of living area. Each features a full unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 644 square feet of building area. These comparables sold between May and December 2006 for prices ranging from \$188,900 to \$221,450 or from \$102.31 to \$112.98 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's equalized 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 appellant contends 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 parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #3 and #4 due to their substantially larger dwelling size as compared to the subject. The Board has also given less weight to the four sales submitted by the board of review. While these properties are similar in many attributes to the subject property, the sales all occurred from 13 to 19 months prior to the assessment date at issue of January 1, 2008. The Board finds appellant's comparables #1 and #2 were most similar to the subject in land area, size, design, features, and/or age along with being most proximate in time to the

assessment date of January 1, 2008. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold in 2008 and 2009 for prices of \$147,500 and \$170,000 or \$92.19 and \$102.91 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$169,588 or \$108.57 per square foot of living area including land, which is higher than the two most similar and timely sales in this record on a per-square-foot basis. After considering these most comparable sales, the Board finds the appellant did demonstrate the subject property's assessment was excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record.

However, the record also indicates that the appellant did not file a complaint with the board of review, but appealed the 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 (35 ILCS 200/16-180) 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.

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). 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.

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.

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Chairman

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Member

\_\_\_\_\_  
Member

*[Handwritten Signature]*

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Member

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Acting 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: November 18, 2011

*[Handwritten Signature]*

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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.