



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

APPELLANT: Fredy & Linda Mackelden
DOCKET NO.: 08-04987.001-R-1
PARCEL NO.: 24-2-01-34-01-110-004

The parties of record before the Property Tax Appeal Board are Fredy & Linda Mackelden, the appellants, 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: \$8,430
IMPR.: \$37,700
TOTAL: \$46,130

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 4,000 square foot parcel of land is improved with a 48-year-old, one-story style brick single-family dwelling that contains 1,560 square feet of living area. Features of the home include a partial basement which is finished, central air-conditioning, a fireplace, and a two-car garage of 399 square feet of building area. The property is located in Godfrey, Godfrey Township, Madison County.

The appellants submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal.

In support of these contentions disputing both the land and improvement assessments of the subject property, the appellants presented a grid analysis of three comparable properties said to be located from $\frac{1}{4}$ to $\frac{1}{2}$ -mile from the subject. The comparable parcels range in size from 3,813 to 6,123 square feet of land area. These properties have land assessments ranging from \$7,460 to \$10,190 or from \$1.22 to \$2.15 per square foot of land area. The subject has a land assessment of \$8,430 or \$2.11 per square

foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$8,180 or \$2.05 per square foot of land area.

Each of the parcels is improved with a one-story brick dwelling of 43 or 50 years of age. The homes range in size from 1,232 to 1,410 square feet of living area. None of the comparables have basements, but each has central air conditioning and a garage ranging in size from 400 to 588 square feet of building area. One comparable also has two fireplaces. These properties have improvement assessments ranging from \$34,610 to \$35,700 or from \$24.60 to \$28.09 per square foot of living area. The subject has an improvement assessment of \$37,700 or \$24.17 per square foot of living area. The appellants requested a reduction in the subject's improvement assessment to \$36,600 or \$23.46 per square foot of living area.

The appellants also reported that each of these properties sold between April 2005 and April 2006 for prices ranging from \$126,000 to \$138,000 or from \$95.74 to \$112.01 per square foot of living area including land. Based on the foregoing, the appellants requested a total assessment reduction that reflected a market value of approximately \$134,340 or \$86.12 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total equalized assessment of \$46,130 was disclosed. The subject has an estimated market value of \$139,873 or \$89.66 per square foot of living area including land, as reflected by its assessment and Madison County's 2008 three-year median level of assessments of 32.98%.

The board of review submitted minor corrections to the appellants' grid analysis and argued that the subject, even excluding the old sale of comparable #1, has an estimated market value less than the appellants' comparables. Based on this evidence the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted three comparables. The comparables had land assessments ranging from \$1.22 to \$2.15 per square foot of land area. The subject's land assessment of \$2.11 per square foot is within the range. Based on this record, no reduction in the subject's land assessment is warranted on grounds of lack of uniformity.

As to the improvement inequity argument, the Board finds the parties submitted a total of three comparables. The Board finds all of the comparables were similar to the subject in terms of location, style, size and most property characteristics and had improvement assessments ranging from \$24.60 to \$28.09 per square foot of living area. The subject's improvement assessment of \$24.17 per square foot of living area falls below this range which would be expected when the subject is slightly larger than each of the comparables presented as the economies of scale would support the slightly lower per-square-foot assessment. Thus, the Board finds the evidence in the record supports the subject's improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The parties presented three sales in support of their respective positions concerning the overvaluation contention. The comparables sold between April 2005 and April 2006 for prices ranging from \$95.74 to \$112.01 per square foot of living area including land. The highest per-square-foot sale price occurred most distant in time to the assessment date and has been given reduced weight for that reason. The subject's assessment reflects a market value of approximately \$139,873 or \$89.66 per square foot of living area including land which is again below the range established by the most similar comparables that were closest to the assessment date of January 1, 2008 on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

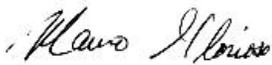
In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and thus the subject's assessment as established by the board of review is correct and no reduction is 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.

Chairman



Member



Member



Member



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



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.