



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

APPELLANT: Harold Brinson
DOCKET NO.: 08-05277.001-R-1
PARCEL NO.: 14-2-15-13-05-103-012

The parties of record before the Property Tax Appeal Board are Harold Brinson, 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: \$5,760
IMPR.: \$32,000
TOTAL: \$37,760

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 51-year old, one-story dwelling of brick construction containing 1,036 square feet of living area. The home features a partial unfinished basement, central air conditioning, a fireplace, and a one-car garage of 294 square feet of building area. The property consists of a 10,000 square foot site located in Edwardsville, Edwardsville 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 three sales comparables in a grid analysis with attached property record cards. The properties were improved with one-story brick dwellings that range in age from 58 to 88 years old for consideration. The comparables range in size from 884 to 1,423 square feet of above-grade living area. One comparable has a partially finished basement based on the underlying data. Each comparable also has central air conditioning and two comparables have a fireplace. The sales occurred from February to July 2008 for prices ranging from \$97,700 to \$139,900 or from \$81.15 to \$110.52 per square foot of above-grade living area including land.

The appellant also reported that the subject property was purchased in November 2005 for \$111,900 or \$108.01 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to its pre-equalized assessment of \$36,580 or a market value of approximately \$109,740 or \$105.93 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 \$37,760 was disclosed. The subject's assessment reflects an estimated market value of \$114,494 or \$110.52 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 three comparable properties, one of which was previously presented by the appellant as Comparable #1. The two new comparables are one-story frame or brick dwellings that are 48 and 58 years old, respectively. The dwellings contain 999 and 875 square feet of living area, respectively, and feature full unfinished basements, central air conditioning and garages of 308 and 264 square feet of building area, respectively. These comparables sold in July and September 2008 for prices of \$139,000 and \$118,000 or for \$139.14 and \$134.86 per square foot of living area including land, respectively. 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 not 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #2 and #3 due to differences in age and/or size of the dwellings as compared to the subject. The Board has also given less weight to board of review comparable #3 due to its frame construction and smaller size. The Board finds the remaining two comparables were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold in

March and July 2008 for prices of \$110.52 and \$139.14 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$114,494 or \$110.52 per square foot of living area including land which falls at the lower end of the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant 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.

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.