



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

APPELLANT: Joshua & Nicole Hartley  
DOCKET NO.: 08-05283.001-R-1  
PARCEL NO.: 13-2-21-15-06-102-035

The parties of record before the Property Tax Appeal Board are Joshua and Nicole Hartley, 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:** \$17,630  
**IMPR.:** \$73,500  
**TOTAL:** \$91,130

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling that contains 3,340 square feet of living area. Features of the home include a basement, central air conditioning, a fireplace and a three-car attached garage with 630 square feet. The dwelling was built in 2003. The property is located in Maryville, Collinsville Township, Madison County.

On the Residential Appeal form the appellants marked "Comparable Sales" as the basis of the appeal. In support of this argument the appellants completed Section V - Comparable Sales/Assessment Grid Analysis of the appeal form and provided copies of photographs of the subject and four comparables. The comparables were improved with two-story dwellings that were described as ranging in size from 3,214 to 3,410 square feet of living area. The dwellings ranged in age from 7 to 10 years old. Each comparable has a basement, central air conditioning, a fireplace and a three-car attached garage. The appellants indicated that the comparables sold from October 1999 to January 2006 for prices ranging from \$155,000 to \$228,250. The appellants also indicated the subject was purchased in March 2007 for a price of \$280,000.

The evidence also indicated the comparables had total assessments ranging from \$80,540 to \$86,700 and improvement assessments that ranged from \$61,920 to \$67,670 or from \$18.74 to \$19.97 per square foot of living area.

Furthermore, the appellants disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 07-03655.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on June 19, 2009, lowering the assessment of the subject property to \$87,160 based on the evidence submitted by the parties.

The appellants also submitted a copy of the Notice of Final Decision on Assessed Valuation by Board of Review dated April 8, 2009, disclosing the subject had a total assessment after equalization of \$96,270. The notice stated the total assessment reflects a market value of \$288,810. The assessment notice indicated the board of review applied a 1.0564 township equalization factor in 2008.

Based on this evidence the appellants requested the subject's assessment be reduced to \$84,160.

The board of review submitted its "Board of Review Notes on Appeal" wherein its total assessment of the subject was disclosed. The board of review stated it would agree to reduce the subject's assessment to the pre-equalized assessment of \$91,130.

The appellants were notified and rejected the board of review's proposed assessment. In support of the rejection, the appellants submitted a copy of the Notice to Taxpayer of Assessment Change dated August 7, 2009, issued for the 2009 assessment year reducing the assessment to \$86,210. The notice stated that the reason for the 2009 assessment was due to the quadrennial reassessment.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed that the subject property is an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for 2007 under Docket Number 07-03655.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$87,160 based on the evidence submitted by the parties. The record further disclosed that 2007 and 2008 are within the same general assessment period. The evidence also indicated the board of review issued a township equalization factor in 2008 of 1.0564. Applying the dictates of section 16-185 of the Property Tax Code and increasing the 2007 assessment of \$87,160 as determined by the Property Tax Appeal Board by the township equalization factor of 1.0564 would result in an assessment of \$91,870. This assessment is greater than the assessment reduction as proposed by the Madison County Board of Review. Additionally, the board of review's proposed assessment reflects a market value of approximately \$273,420, rounded, when applying the statutory level of assessments, which is below the subject's March 2007 purchase price of \$280,000. Based on this record the Property Tax Appeal Board finds that a reduction in the subject's assessment commensurate with the board of review's recommendation is appropriate.

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: August 19, 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.