



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

APPELLANT: Carl Blackwood
DOCKET NO.: 08-05331.001-R-1
PARCEL NO.: 19-2-08-27-06-102-013

The parties of record before the Property Tax Appeal Board are Carl Blackwood, 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: \$4,000
IMPR.: \$15,860
TOTAL: \$19,860

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an 87-year old, one-story dwelling of frame construction containing 844 square feet of living area with a full unfinished basement, central air conditioning, and a 390 square foot carport. The parcel consists of a 6,000 square foot site located in Wood River, Wood River 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 located within close proximity to the subject. The properties were improved with either one-story or two-story frame dwellings that range in age from 52 to 84 years old. The comparables range in size from 744 to 1,352 square feet of living area. One comparable has a partial unfinished basement. Each dwelling features central air conditioning and two comparables have garages of 240 and 208 square feet of building area, respectively. The sales occurred in February and March 2009 for prices ranging from \$30,000 to \$78,900 or from \$39.00 to \$80.64 per square foot of living area including land. Based on this

evidence, the appellant requested a reduction in the subject's total assessment to \$18,910 or a market value of approximately \$56,730 or \$67.22 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 \$19,860 was disclosed. The subject's assessment reflects an estimated market value of \$60,218 or \$71.35 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 contended that the subject's per-square-foot estimated market value based on its assessment fell within the range of the most similar comparables presented by the appellant, namely, comparables #1 and #3. Based on this evidence, the board of review requested confirmation of the subject's 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.

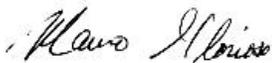
The appellant submitted a total of three comparable sales for the Board's consideration. The Board has given less weight to appellant's comparable #2 which is dissimilar in design as a two-story dwelling to the subject's one-story design. The Board finds comparables #1 and #3 submitted by the appellant 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 February 2009 for prices of \$30,000 and \$60,000 or for \$39.00 and \$80.64 per square foot of living area including land, respectively. The subject's assessment reflects a market value of approximately \$60,218 or \$71.35 per square foot of living area including land, which is within the range established by the most similar comparables on a per square foot basis. After considering these 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.