



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

APPELLANT: Michael Terry  
DOCKET NO.: 08-05573.001-R-1  
PARCEL NO.: 14-2-15-28-04-403-030

The parties of record before the Property Tax Appeal Board are Michael Terry, 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:** \$ 14,240  
**IMPR.:** \$ 84,930  
**TOTAL:** \$ 99,170

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame and masonry dwelling containing 2,075 square feet of living area that was built in 2000. Features include a full partially finished basement, central air conditioning, a fireplace and a 768 square foot attached garage. The dwelling is situated on an 11,050 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment is not reflective of fair market value. In support of this claim, the appellant submitted an analysis of three suggested comparables located from  $\frac{1}{4}$  of a mile to five miles from the subject. The comparables consist of one or two-story frame dwellings. Comparable 2 was reported to be 24 years old while the ages of comparables 1 and 3 were not disclosed. The comparables have central air conditioning, one fireplace and three-car garages. Comparable 2 was described as having 2,061 square feet of living area. The dwelling sizes for comparables 1 and 3 were not disclosed. The lot sizes for the comparables were not disclosed. The comparables purportedly sold from September 2008 to February 2009 for prices ranging from \$194,000 to \$249,900.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$99,170 was disclosed. The subject's assessment reflects an estimated market value of \$300,697 or \$144.91 per square foot of living area including land using Madison County's 2008 three-year median level of assessments of \$32.98%.

In support of the subject's assessment, the board of review submitted property record cards and an analysis of three suggested comparable sales. One comparable property was also utilized by the appellant. The property record card for the common comparable property depicts the dwelling was constructed in 2007 with 1,394 square feet of living area situated on a 7,998 square foot lot. It sold in September 2008 for \$219,500 or \$157.46 per square foot of living area including land. This evidence was not refuted by the appellant. The appellant's analysis indicated the common comparable was 24 years old; contained 2,061 square feet of living area; and sold for \$249,900 or \$121.25 per square foot of living area including land.

The other two comparables submitted by the board of review are located within the subject's subdivision from .43 and .51 of a mile from the subject property. The comparables consist of one-story frame and masonry dwellings that were built in 2005. The comparables have full partially finished basements, central air conditioning and garages that contain 768 and 776 square feet, respectively. Comparable 2 has a fireplace. The dwellings contain 2,234 and 2,614 square feet of living area and are situated on lots have 9,238 and 17,680 square feet of land area, respectively. The comparables sold in March and September of 2009 for prices of \$405,666 and \$389,000 or \$181.59 and \$148.81 per square foot of building area including land, respectively.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant had a perception that there is a complete unwillingness to accept the fact that real estate prices and values have dropped significantly not only in Glen Carbon or the State of Illinois, but throughout the country. The appellant argued comparable 1 submitted by the board of review is 10% larger and has considerably more finished basement area than the subject. The appellant also submitted sales information for three new comparable properties. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal **or newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. 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.2d 1256 (2nd Dist. 2000). The appellant has not overcome this burden of proof.

The parties submitted sales information for five comparable properties for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant and one comparable submitted by the board of review. Comparables 1 and 3 are two-story style dwellings unlike the subject's one-story design. Moreover, the appellant failed to disclose the dwelling and land sizes for these comparables, which further detracts from the weight of the evidence. Finally, comparable 2 (comparable 3 submitted by the board of review) is considerably smaller than the subject and comparables 2 and 3 are located a considerable distance from the subject.

The Board finds the remaining two comparable sales submitted by the board of review are more similar to the subject in location, design, age, size and features. They sold in March and September of 2009 for prices of \$405,666 and \$389,000 or \$181.59 and \$148.81 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$300,697 or \$144.91 per square foot of living area including land, which is less than the most similar comparable sales contained in this record. After considering any necessary adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported 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.