



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

APPELLANT: Jeff Garde
DOCKET NO.: 08-05904.001-R-1
PARCEL NO.: 14-2-15-36-19-401-010

The parties of record before the Property Tax Appeal Board are Jeff Garde, the appellant; 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: \$ 14,460
IMPR.: \$ 58,750
TOTAL: \$ 73,210

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 2,128 square feet of living area that was built in 1927. Features include a partial unfinished basement, central air conditioning, a fireplace and a 350 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The evidence further revealed that the appellant did not file a complaint with the board of review but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.

In support of the overvaluation argument, the appellant submitted photographs and a market analysis of three suggested comparable sales located within two blocks of the subject. The comparables consist of a two, one-story and one, two-story brick and frame dwellings that were reported to be built in 2004 or 2008. The comparables have full or partial unfinished basements. The dwellings are reported to range in size from 1,733 to 2,100 square feet of living area and sold in June or September of 2008 for prices ranging from \$203,000 to \$220,000 or from \$104.76 to

\$118.86 per square foot of living area including land. Based on this evidence, the appellant requested the township equalization factor be removed resulting in a final assessment for the subject property of \$73,210, which reflects an estimated market value of \$219,630.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$75,570 was disclosed. The subject's assessment reflects an estimated market value of \$226,733 or \$106.55 per square foot of living area including land using the statutory level of assessments of 33.33%.

In response to the appeal, the board of review indicated the appellant reported incorrect dwelling ages from comparables 2 and 3 and the wrong dwelling sizes for the subject and comparables. In support of this contention, the board of review provided property record cards for the comparables and prepared a corrected grid analysis of the same three comparables utilized by the appellant.

In summary, the comparables consist of a two, one-story and one, two-story brick and frame dwellings that were built from 2003 to 2005. The comparables have full or partial unfinished basements. The dwellings range in size from 1,798 to 2,285 square feet of living area and sold in June or September 2008 for prices ranging from \$203,000 to \$220,000 or from \$96.28 to \$122.30 per square foot of living area including land. 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 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). After an analysis of the evidence, the Board finds the appellant has overcome this burden.

The parties submitted the same three comparable sales for the Board's consideration. First, the Board finds the board of review better supported the descriptive characteristics for the subject and comparables in the form of official property record cards maintained by Madison County Assessment Officials. Moreover, the appellant failed to provide any documentation to support the descriptive characteristics for the subject and comparables that were detailed in the appeal petition.

The Property Tax Appeal Board gave less weight to comparables 2 and 3 submitted by the parties due to their one-story design, unlike the subject. The Board finds the one remaining comparable

is most like the subject in location, design, age, size and features. It sold in September 2008 for \$220,000 or \$96.28 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$226,733 or \$106.55 per square foot of living area including land, which is higher than the most similar comparable sale in this record. After considering adjustments to the most similar comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's assessed valuation is not supported and a reduction is warranted. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor. (See 86 Ill.Admin.Code §1910.60(a); 35 ILCS 200/16-180; Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999)).

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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

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: May 21, 2010

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.