



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

APPELLANT: Craig E. & Theresa A. Denby
DOCKET NO.: 09-00050.001-R-1
PARCEL NO.: 02-1-18-34-00-000-011.014

The parties of record before the Property Tax Appeal Board are Craig E. and Theresa A Denby, 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: \$17,170
IMPR.: \$64,500
TOTAL: \$81,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of partial brick exterior construction that contains 1,852 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage. The subject property has a 3.45 acre site and is located in Highland, Saline Township, Madison County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three comparables that were improved with one-story dwellings of brick or partial brick exterior construction that were built from 1991 to 1994. The comparables were located in the same neighborhood as the subject property. In their analysis the appellants indicated these dwellings ranged in size from 3,465 to 4,649 square feet of living area. Each comparable had central air conditioning, one or two fireplaces and garages that ranged in size from 700 to 960 square feet of building area. The appellants also indicated each comparable had a basement with finished living area. The appellants further indicated the comparables had improvement assessments ranging from \$76,580 to \$103,740 or from \$22.10 to \$24.56 per square feet of living area.

The appellants indicated the subject property had a pre-equalized improvement assessment of \$63,520 or \$34.30 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$41,651.

The board of review submitted its "Board of Review Notes on Appeal" wherein the equalized assessment of the subject totaling \$81,670 was disclosed. The subject had an equalized improvement assessment of \$64,500 or \$34.83 per square foot of above grade living area.¹ The board of review analyzed the appellants' comparables making corrections to the descriptive information and provided copies the property record cards for the properties to provide the foundation for the corrections. The primary edit to the information was with respect to the size of the dwellings in that the appellants included the finished basement area as part of the living square footage of the comparables. Additionally, the assessment for comparable #3 was corrected. Using the above grade area, the comparables ranged in size from 2,165 to 2,994 square feet of above grade living area. The comparables had pre-equalized improvement assessments ranging from \$76,580 to \$103,740 or from \$34.65 to \$36.29 per square foot of above grade living area. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The Board finds the description of the subject and the appellants' comparables provided by the board of review supported by the property record cards was best in this record. The comparable were similar to the subject in style, construction, age and features. The comparables ranged in size from 2,165 to 2,994 square feet of above grade living area with each having finished basement area ranging in size from 1,300 to 2,500 square feet. These properties had pre-equalized improvement assessments ranging from \$76,580 to \$103,740 or from \$34.65 to \$36.29 per square foot of above grade living area. The subject property had

¹ The "Board of Review Notes on Appeal" indicated that a 1.01550 township equalization factor was applied. Neither the appellants nor the board of review adjusted the assessments of the comparables to reflect the application of the equalization factor in their respective analyses.

a pre-equalized improvement assessment of \$63,520 or \$34.30 per square foot of above grade living area, which is below the range of the comparables in the record.

The record disclosed the board of review applied a 1.01550 equalization factor to Saline Township, which would have increased the assessment of the subject property and the comparables proportionally. After application of the equalization factor to the subject property and the comparables, the subject's assessment would have remained below the range established by the appellants' comparables.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the assessment is not justified.

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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: December 21, 2012

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.