



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

APPELLANT: Michael J. McCrary  
DOCKET NO.: 09-00067.001-R-1  
PARCEL NO.: 14-2-15-34-16-401-010

The parties of record before the Property Tax Appeal Board are Michael J. McCrary, 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:** \$11,950  
**IMPR.:** \$53,050  
**TOTAL:** \$65,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of residential property located in Madison County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of its fair market value. In support of this claim, the appellant submitted documentation evidencing the subject's January 2007 sale price of \$190,500. The appellant also submitted two comparables sales to further demonstrate the subject property was overvalued. The comparables had varying degrees of similarity when compared to the subject. They sold in November 2008 and April 2009 for prices of \$194,900 and \$192,050 or \$104.95 and \$105.81 per square foot of living area including land.

The appellant also submitted the final decision issued by the Madison County Board of Review, wherein the subject property's final assessment of \$70,750 was disclosed. The subject's assessment reflects an estimated market value of \$212,144 or \$122.20 per square foot of living area including land using Madison County's 2009 three-year median level of assessments of 33.35% as determined by the Illinois Department of Revenue.

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

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of subject's assessed valuation as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

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 Property Tax Appeal Board further finds a reduction in the assessment of the subject property is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessment. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted evidence indicating the subject property sold in January 2007 for \$190,500. The appellant also submitted two comparables sales to further demonstrate the subject property was overvalued. The comparables had varying degrees of similarity when compared to the subject. They sold in November 2008 and April 2009 for prices of \$194,900 and \$192,050 or \$104.95 and \$105.81 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$212,144 or \$122.20 per square foot of living area including land. The board of review did not submit any valuation evidence to support its assessment of the subject property or refute the valuation evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Thus, the board of review was found to be in default. (86 Ill.Admin.Code §1910.69(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property. Therefore, a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.



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Chairman



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Member



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Member



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Member



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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: June 22, 2012



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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.