



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

APPELLANT: Harold & Erika Atchley  
DOCKET NO.: 09-00078.001-R-1  
PARCEL NO.: 13-2-21-04-05-102-005

The parties of record before the Property Tax Appeal Board are Harold & Erika Atchley, the appellants, 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:** \$12,040  
**IMPR.:** \$71,300  
**TOTAL:** \$83,340

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of one-story single family dwelling with 1,785 square feet of living area. The dwelling has a brick and vinyl exterior and was constructed in 2001. Features of the home include a full basement with 1,270 square feet of finished living area, central air conditioning, two fireplaces and a two-car attached garage. The subject property has a 11,675 square foot parcel and is located in Crystal View Subdivision, Glen Carbon, Collinsville Township, Madison County.

The appellant, Harold Atchley, appeared before the Property Tax Appeal Board contending overvaluation and arguing a contention of law as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal prepared by State of Illinois Certified General Real Estate Appraiser Randall Carron of Carron & Associates, Inc., Millstadt, Illinois. Carron estimated the subject property had a market value of \$250,000 as of June 15, 2009. In estimating the market value of the subject property Carron developed the sales comparison approach using three comparable sales improved with one-story dwellings ranging in size from 1,510 to 1,650 square feet of living area. The dwellings were located in Glen Carbon within .22 miles of the subject property. The dwellings were built in 2001 and 2004 and had similar features as the subject except each had one fireplace

and a three-car garage. The comparables had sites ranging in size from 11,700 to 27,402 square feet of land area. The sales occurred from April 2006 to April 2008 for prices ranging from \$240,000 to \$245,000. After making adjustments to the comparables to account for differences from the subject the appraiser was of the opinion the comparables had adjusted prices ranging from \$247,550 to \$252,060 and concluded the subject property had a market value of \$250,000 as of June 15, 2009. In appraising the subject the appraiser described the subject property as having a 16,348 square foot site. The appraiser made no adjustments to the comparables for lot size. Carron was called as a witness at the hearing and provided testimony with respect to the preparation and value conclusion contained in the appraisal.

In the addendum of the appraisal Carron explained that the subject's lot size in the original subdivision plat recorded in January 1997 was 11,675 square feet. He further indicated that the subject is described as having a 16,348 square foot lot in a subdivision amendment recorded in August 2003. The appraiser was of the opinion the subject would have a reduction in value of \$30,000 if the original lot size took precedence over the amended plat. In the report he also asserted the appellant/owner of the subject has asserted a survey indicated the subject improvement is in violation of set-back requirements, which could have an impact on market value.

The appraiser also testified that the property could not be sold with a cloud on the title due to the differences in size with respect to the legal descriptions of land that have been recorded.

Mr. Atchley also submitted documentation and an outline as to what occurred with respect to the discrepancy in land area and what had been recorded regarding the subject lot. Mr. Atchley argued there were issues relative to the original recording of the subdivision plat in 1997 and a conveyance of a portion of the subdivision in 2000 to another developer. He argued that the Plat Act (765 ILCS 205/0.01 et seq.) had been violated and there is a cloud on the title of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$83,340 was disclosed. The subject's assessment reflects a market value of \$249,895 when applying the 2009 three year average median level of assessments for Madison County of 33.35%.

In its submission the board of review asserted it agreed with the appellants' appraiser's estimate of value of \$250,000. The board of review also submitted numerous documents with respect to the subject's legal description and lot size.

After hearing the testimony and reviewing the record the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds

the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of value in the record is the appraisal and testimony presented by the appellants estimating the subject property had a market value of \$250,000 as of June 15, 2009. The subject's assessment reflects a market value of \$249,895, which is supported by the appraisal. Although the appraiser was of the opinion there should be a reduction in value of \$30,000 if the subject property has a smaller lot size, there was no market data in the record to support this assertion. In fact, the appraiser only made positive \$2,000 adjustments to comparable sales #1 and #2 due to their purported smaller land size when compared to what the appraiser used as the subject's site size.

The appellants also asserted there is an error in the subject's description or conflicts with the platting of the subject lot that has placed a cloud on the title and rendered the property unmarketable. The Board finds there is conflicting evidence in record to support a reduction to the subject's assessment for either of these arguments. The Board finds the appellants did not prove by a preponderance of the evidence that the subject's assessment was excessive due to these arguments. Additionally, the Property Tax Appeal Board finds it has no authority to review or compel any type of correction for the property in question to be properly platted or described for assessment purposes. The Property Tax Appeal Board has limited authority as provided by the Property Tax Code. As stated by the court in People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316, 317 N.E.2d 121 (2<sup>nd</sup> Dist. 1974),

The only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of Boards of Review, make rules of procedure, conduct hearings and make a decision on the appeal. The only types of appeal provided for in the statute are by 'any taxpayer dissatisfied with the decision of a board of review as such decision pertains to an assessment of his property for taxation purposes or any taxing body that has an interest in the decision of the board of review on an assessment made by any local assessment officer.'

Thompson, 22 Ill.App.3d at 322. The court in Thompson went on to hold that the Property Tax Appeal Board is not authorized, in reviewing an assessment decision of the county board of review, to compel the property in question to be properly platted or described for assessment purposes. Thompson, 22 Ill.App.3d at 321.

For these reasons the Property Tax Appeal Board finds that the assessment of the subject property as determined by the Madison County Board of Review is correct 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.

*Donald 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: March 23, 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.