



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

APPELLANT: Steve & Carolyn Michalik
DOCKET NO.: 09-00093.001-R-1
PARCEL NO.: 14-2-15-28-04-403-031

The parties of record before the Property Tax Appeal Board are Steve & Carolyn Michalik, 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: \$14,700
IMPR.: \$92,520
TOTAL: \$107,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling with 2,429 square feet of living area.¹ The dwelling is of frame construction with a brick and vinyl exterior. The dwelling was built in 2000. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 753 square feet. The subject has an 11,050 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants contend overvaluation as the basis of the appeal based on comparable sales. In support of this argument the appellants submitted information on four comparable sales that were improved with one 1.5-story and three 2-story dwellings that were described as ranging in size from 2,408 to 3,500 square feet of living area. The dwellings were of brick and vinyl exterior construction and ranged in age from 4 to 10 years old. Each comparable had a basement with two being partially finished, central air conditioning, one fireplace and a two or three-car garage. The comparables were located in Glen Carbon. The sales

¹ The Board finds the best evidence of size of the subject dwelling was provided by the board of review with the submission of a copy of the subject's property record card containing a schematic diagram of the home with size calculations.

occurred from January 2009 to November 2009 for prices ranging from \$240,000 to \$275,000 or from \$78.57 to \$99.66 per square foot of living area, land included. Based on these sales the appellants requested the subject's assessment be reduced to \$88,250.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's equalized assessment of \$107,220 was disclosed. The subject's assessment reflects a market value of \$321,499 or \$132.36 per square foot of living area, land included, when applying the 2009 three year average median level of assessments for Madison County of 33.35%.

In support of the assessment the board of review submitted information on three comparable sales improved with a 1.5-story dwelling and two 2-story dwellings that ranged in size from 2,100 to 2,340 square feet of living area. The dwellings were of frame and brick construction and built from 1993 to 2003. Each comparable had a basement that was partially finished, central air conditioning, one fireplace and garages that ranged in size from 638 to 700 square feet of building area. Comparable #3 also had an in-ground swimming pool. The comparables sold from June 2008 to July 2009 for prices ranging from \$285,000 to \$353,000 or from \$135.71 to \$150.85 per square foot of living area, including land.

In rebuttal the board of review also asserted appellants' sales #1 and #2 were not valid sales. In support of this contention the board of review submitted two printouts disclosing sale #1 was sold by a relocation company and sale #2 was sold by a financial institution.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3rd 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 have not met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best comparables in the record included appellants' comparables #2 through #4 and the board of review

three comparables. These comparables were improved with dwellings relatively similar to the subject in style, age and size. Appellants' comparables #2 and #3 were inferior to subject in that they had unfinished basements. Board of review comparable #3 was superior to the subject with an in-ground swimming pool. These six comparables sold from June 2008 to July 2009 for prices ranging from \$240,000 to \$353,000 or from \$87.82 to \$150.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,499 or \$132.36 per square foot of living area, land included, when applying the 2009 three year average median level of assessments for Madison County of 33.35%, which is within the range established by the best comparables in this record. Based on this evidence the Board finds a reduction in the subject's 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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.