



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

APPELLANT: Matthew Petrocelli  
DOCKET NO.: 09-00212.001-R-1  
PARCEL NO.: 14-2-15-15-01-101-047

The parties of record before the Property Tax Appeal Board are Matthew Petrocelli, 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:** \$29,330  
**IMPR:** \$141,450  
**TOTAL:** \$170,780

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and stone dwelling built in 2005. The dwelling contains 4,172 square feet of above grade living area. Features include central air conditioning, one fireplace, a full unfinished basement and a three car attached garage. The dwelling is situated on approximately 32,000 square feet of land area. The subject property is located in Edwardsville Township, Edwardsville, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued. In addition, the appellant argued the subject's land and improvements are inequitably assessed. In support of these claims, the appellant submitted Multiple Listing Service sheets and a grid analysis detailing sales and assessment information for six suggested comparables. The appellant claimed the comparables are located approximately two miles from the subject property and are located in Edwardsville Township, like the subject. The comparables consist of one and one-half or two-story brick and frame dwellings that were built from 2002 to 2008. The comparables

have partially finished basements. Other features include central air conditioning, one fireplace and two or three car attached garages. The appellant reported the dwellings range in size from 3,800 to 4,110 per square feet living area and have improvement assessments ranging from \$79,980 to \$116,370 or from \$21.04 to \$30.62 per square living area. The subject property has an improvement assessment of \$137,080 or \$32.85 per square foot of living area. However, subsequent to filing of this appeal, the Madison County board of review issued a 1.0319 equalization factor to all properties located within Edwardsville Township. As a result the comparables have final equalized improvement assessments ranging from \$82,530 to \$120,080 or from \$21.71 to \$31.60 per square foot of living area. The subject property has an equalized improvement assessment of \$141,450 or \$33.90 per square foot of living area.

The comparables are situated on lots that range in size from 12,056 to 24,640 square feet of land area and have equalized land assessments ranging from \$20,000 to \$32,430 or from \$.95 to \$2.57 per square foot of land area. The subject property has an equalized land assessment of \$29,330 or \$.92 per square foot of land area.

The comparables also sold from August 2008 to November 2009 for prices ranging from \$350,000 to \$465,000 or from \$85.00 to \$122.00 per square foot living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$170,780 was disclosed. The subject's equalized assessment reflects an estimated market value of \$512,084 or \$122.74 per square foot of above grade living area including land using Madison County's 2009 three-year median level of assessments of 33.35%.

In support of the subject's assessment, the board of review submitted property record cards and revised grid analysis detailing sales and assessment information for the same six suggested comparables as submitted by the appellant. Like the appellant, the board of review did not provide the equalized assessments of the subject or comparables. The board of review's evidence indicates the comparables are located from 3.69 to 4.14 miles from the subject property. The board of review reported that the dwellings range in size from 3,621 to 4,334 square feet of living area and the comparables have equalized improvement assessments ranging from \$82,530 to \$120,080 or from \$22.79 to \$31.07 per square foot of living area. The subject property has an equalized improvement assessment of \$141,450 or \$33.90 per square foot of living area.

Again, the comparables sold from August 2008 to November 2009 for prices ranging from \$350,000 to \$465,000 or from \$83.64 to \$124.28 per square foot 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The Board initially finds the parties submitted six suggested assessment comparables for consideration. After reviewing the record, the Board finds both parties used incorrect descriptive information for the comparables. In addition, neither party used the final equalized assessment amounts for the subject or comparables. The Board finds that both the appellant and board of review included finished basements in the total amount of living area. The Board finds accepted real estate valuation theory provides only above grade finished square footage is calculated in the total amount of living area. Finished basements are considered an amenity. After reviewing the property record cards supplied by the board of review, the Board finds the dwellings range in size from 2,521 to 3,284 square foot living area.

The appellant argued the subject property was not uniformly assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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. The Board finds the appellant has not met this burden of proof.

The record contains six suggested assessment comparables for the Board's consideration. The comparables are similar to the subject in design, age and most features but have finished basements, unlike the subject. Additionally, the comparables are smaller than the subject in dwelling size. The comparables have improvement assessments ranging from \$82,530 to \$120,080 or from \$30.26 to \$45.66 per square foot living area. The subject property has an improvement assessment of \$141,450 or \$33.90 per square foot of living area, which falls within range of the most similar comparables in the record. Therefore, no reduction in the subject's improvement assessment is warranted on this basis.

The appellant argued that the land was not uniformly assessed. The board of review did not address this aspect of the complaint. The comparables submitted by the appellant are situated on lots that range in size from 12,056 to 24,640 square foot of land area with land assessments ranging from \$20,000 to \$32,430 or from \$.95 to \$2.57 per square foot of land area. The subject property has a land assessment of \$29,330 or \$.92 per square foot of land area, which falls below the range established by the comparables on a per square foot basis. Accepted real estate valuation

theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. The Board finds the subject's lower per square foot land assessment is well justified given its considerably larger land size. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted on this basis.

The appellant also 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. National City Bank Of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002). The appellant have not met this burden of proof.

The Board finds the record contains sales information for six suggested comparable sales. The comparables are similar to the subject in design, age and most features but have finished basements unlike the subject. In addition, the comparables are smaller than the subject in size and contain considerably less land area than the subject. The comparables sold from August 2008 to November 2009 for sale prices ranging from \$350,000 to \$465,000 or from \$110.38 to \$178.50 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$512,084 or \$122.74 per square foot of living area including land, which falls at the lower end of the range established by the similar comparables contained in this record on a per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported and no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the 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.