



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

APPELLANT: Richard Ahart
DOCKET NO.: 09-00214.001-R-1
PARCEL NO.: 14-1-15-01-00-000-009

The parties of record before the Property Tax Appeal Board are Richard Ahart, 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: \$9,760
IMPR.: \$73,980
TOTAL: \$83,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame and masonry dwelling that was built in 1997. The home contains 2,882 square feet of living area and features a full unfinished basement, central air conditioning, two fireplaces and a 528 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment.

In support of this argument, the appellant submitted a grid analysis of four suggested comparables located from $\frac{1}{4}$ of a mile to 3 miles from the subject property. The comparables were described as one-story or two-story frame, brick or frame and masonry dwellings containing from 1,698 to 2,804 square feet of living area.¹ The dwellings were built from 1920 to 1993. Three

¹ The appellant's grid included integral garage or basement square footage within the total square foot of living area for comparables #2 and #3.

comparables have full finished basements and one has a partial unfinished basement. Other features include central air conditioning, a fireplace and garages ranging in size from 600 to 910 square feet. The comparables have improvement assessments ranging from \$53,448 to \$92,268 or from \$25.24 to \$54.34 per square foot of living area.²

The appellant argued that the comparables submitted are of better quality and have city amenities, both of which the subject lacks; however, the comparables are assessed at a lower amount.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$63,000 or \$21.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,980 was disclosed. The board of review presented a corrected grid analysis on the four comparable properties used by the appellant.

The board of review argued that the appellant used comparables located within the city and the subject has a rural location.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing testimony 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the parties submitted four comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 due to their dissimilar one-story design when compared to the subject's two-story design. The Board finds the remaining two comparables are most similar to the subject in design, exterior construction and some features. These comparables have improvement assessments of \$71,985 and \$53,448 or \$25.67 and \$25.24 per square foot of living area,

² The appellant used the comparables total assessment amount instead of the improvement assessments to determine the improvement assessment per square foot. In addition, both parties in this appeal used pre-equalized assessment data in their perspective grids. The Property Tax Appeal Board has calculated the assessment data using Edwardsville Township's 1.0319 equalization factor.

respectively. The subject has an improvement assessment of \$82,220 or \$28.53 per square foot of living area, which is above the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's improvement assessment 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: 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.