



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

APPELLANT: Dwain Eggemeyer
DOCKET NO.: 09-01940.001-R-1
PARCEL NO.: 10-2-16-34-03-302-018

The parties of record before the Property Tax Appeal Board are Dwain Eggemeyer, 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: \$21,630
IMPR.: \$82,850
TOTAL: \$104,480

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 1-acre or about 43,560 square feet of land area is improved with a 1.5-story single-family dwelling of frame and masonry construction containing 2,813 square feet of above-grade living area. The dwelling was constructed in 2002. Features of the home include central air conditioning, a fireplace and an attached 960 square foot garage. The property is located in Troy, Pin Oak Township, Madison County.

The appellant's appeal is based on unequal treatment in the assessment process.¹ The appellant submitted information on three comparable properties in the same subdivision as the subject. The appellant reported that the lots were "approx same" as the subject. The parcels are each improved with 1.5-story masonry or frame and masonry dwellings that were built in 1998 or 2002. The comparable dwellings range in size from 2,021 to 2,426 square feet of above-grade living area.² Features include basements which are partially finished, central air conditioning

¹ While the appellant also marked the basis as comparable sales, the attached data sheets fail to reveal any recent sale data for consideration.

² The appellant's data submission was of the "total" living area which includes any basement finish.

and garages. Two of the comparables also have a fireplace. The comparables have equalized improvement assessments ranging from \$63,470 to \$74,100 or from \$28.44 to \$36.67 per square foot of above-grade living area. The subject's equalized improvement assessment is \$82,850 or \$29.45 per square foot of above-grade living area.

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 \$104,480 was disclosed. The board of review presented modified descriptions and assessment information on the appellant's three comparable properties. The board of review presented data that the comparable parcels contain either 19,500 or 27,405 square feet of land area. Based on the data, the board of review requested confirmation of the subject's assessment because the assessment falls within the range of the comparables presented.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the appellant were similar to the subject in location, size, style, exterior construction, features and/or age. The comparables had improvement assessments that ranged from \$28.44 to \$36.67 per square foot of above-grade living area. The subject's improvement assessment of \$29.45 per square foot of above-grade living area is within this range and appears supported by the most similar comparables on this record. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.