



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

APPELLANT: Allen Trater  
DOCKET NO.: 09-01996.001-R-1  
PARCEL NO.: 14-2-15-26-01-101-023

The parties of record before the Property Tax Appeal Board are Allen Trater, 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:** \$ 8,120  
**IMPR.:** \$ 62,520  
**TOTAL:** \$ 70,640

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story brick and frame dwelling that contains 2,917 square feet of living area that was built in 1978. Features include an unfinished basement, central air conditioning, a fireplace and a 700 square foot garage. The dwelling is situated on approximately 11,000 square feet of land area. The subject property is located in Edwardsville Township, Madison County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted photographs and an analysis of three suggested comparable sales located two or three miles from the subject. The comparables consist of a one and one-half story and two, split-level style dwellings of brick and frame exterior construction. The dwellings were built from 1973 to 1986. The dwellings contain central air conditioning and a fireplace. Two comparables have garages that contain 528 and 754 square feet, respectively. The dwellings range from 2,610 to 2,971 square feet of living area. The dwellings are reported to be situated on lots that contain from approximately 13,000 to 21,000 square feet of land area. The comparables sold from April

2008 to October 2009 for prices ranging from \$165,000 to \$180,000 or from \$55.54 to \$68.58 per square foot of living area including land.

The evidence also revealed the appellant purchased the subject property in 2007 for \$215,000 or \$73.71 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$61,330, which reflects an estimated market value of approximately \$183,990.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$70,640 was disclosed. The subject's assessment reflects an estimated market value of \$211,814 or \$72.61 per square foot of living area 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, photographs and an analysis of three suggested comparable sales. The comparables proximate location in relation to the subject was not disclosed. The comparables consist of one and one-half story brick, frame or brick and frame dwellings that were built from 1925 to 1992. Features include unfinished basements and central air conditioning. Two comparables have garages that contain 506 and 552 square feet. The dwellings range in size from 1,568 to 2,488 square feet of living area. The comparables sold from February to November 2009 for prices ranging from \$157,625 to \$215,000 or from \$86.41 to \$100.53 per square foot of 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 Board further finds no reduction in the subject's assessment is warranted.

The appellant 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the evidence has not overcome this burden.

The record contains six suggested comparable sales for the Board's consideration. The Board gave little weight to comparables 2 and 3 submitted by the appellant due to their dissimilar split-level design when compared to the subject. The Board also gave little weight to comparables 2 and 3 submitted by the board of review due to their considerably smaller dwelling sizes when compared to the subject. The Board finds the two

remaining comparables are more similar when compared to the subject in design, size, age and most features. These comparables sold in February and October of 2009 for prices of \$165,000 and \$215,000 or \$55.54 and \$86.41 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$211,814 or \$72.61 per square foot of living area including land, which is bracketed by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessed valuation is warranted. Based on this analysis, the Board finds a preponderance of the most credible market value evidence contained in this record supports the subject's assessment.

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.