



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

APPELLANT: Barbara & William Mayes  
DOCKET NO.: 09-02021.001-R-1  
PARCEL NO.: 13-2-21-09-04-403-009

The parties of record before the Property Tax Appeal Board are Barbara and William Mayes, 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:** \$18,960  
**IMPR.:** \$74,060  
**TOTAL:** \$93,020

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of frame, vinyl siding and brick veneer construction that contains 2,007 square feet of living area. The subject has a full finished basement, central air conditioning, a fireplace and a three-car attached garage with 927 square feet. The dwelling was built in 1997.<sup>1</sup> The property is located in Maryville, Collinsville Township, Madison County.

The appellant, Barbara Mayes, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable properties described as being located two streets from the subject, within the subject's neighborhood. The comparables were composed of one-story dwellings of frame, vinyl siding and brick veneer construction that range in size from 1,591 to 1,910 square feet of living area. Each comparable has a full basement with two having finished area, central air conditioning, a fireplace and an attached garage ranging in size from of 420 to 600 square feet. The comparables sold from

<sup>1</sup> During the course of the hearing Barbara Mayes testified the subject dwelling had recently been damaged by water from a broken water line to her refrigerator.

February 2008 to July 2009 for prices ranging from \$181,500 to \$287,000.<sup>2</sup> The evidence further revealed the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellants requested the subject's assessment be reduced to \$87,930, the pre-equalized assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$93,020 was disclosed. The assessment notice indicated the subject's assessment reflects a market value of \$279,060 or \$139.04 per square foot of living area, including land. Board of review member Diane Semanisin testified the appellants' comparables had unit prices ranging from \$114.08 to \$155.98 per square foot of living area, including land. She argued the subject's assessment reflects a market value within the range established by the comparables and requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. Based on the evidence in the record the Board finds a reduction in the subject's assessment is not justified.

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 (3<sup>rd</sup> 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 sales in the record support the subject's assessment.

The appellants submitted three comparables in support of their overvaluation argument. The comparables were relatively similar to the subject in location, style, age and features. These properties sold from February 2008 to July 2009 for unit prices ranging from \$114.08 to \$155.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$139.04 per square foot of living area, including land, which is within the range established by the comparables on a square foot basis. Based on this record the Property Tax Appeal Board finds the subject's assessment is reflective of its market value and a reduction is not justified.

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<sup>2</sup> The appellants incorrectly reported comparable #3 as selling for \$387,000.

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

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: October 21, 2011

*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.