



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

APPELLANT: Keith & Patricia Kirchoff
DOCKET NO.: 09-02055.001-R-1
PARCEL NO.: 13-2-21-08-04-402-033

The parties of record before the Property Tax Appeal Board are Keith & Patricia Kirchoff, the appellants; 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: \$14,180
IMPR.: \$76,840
TOTAL: \$91,020

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story brick dwelling containing 2,889 square feet of living area that was built in 1991. Features include a full unfinished basement, central air conditioning, a fireplace, a swimming pool and an 851 square foot garage. The dwelling is situated on approximately 35,000 square feet of land area. The subject property is located in Collinsville Township, Madison County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellants listed comparable sales on the appeal petition as the basis of the overvaluation argument¹. In support of this argument, the appellants submitted property record cards and a grid analysis of four suggested comparable sales located two to four blocks from the subject. The comparables consist of a one-

¹ The Board takes notice that section 16-180 of the Property Tax Code provides that: Each Appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200-16/180). Although, the appellants supplied the assessment amounts of the comparables, the Board finds this appeal is limited to whether the subject's assessment is reflective of its fair market value.

story dwelling and three, part one-story and part two-story dwellings of brick, cedar, stucco or frame exterior construction. The dwellings are from 16 to 24 years old. Two comparables have finished basements that contain 1,344 and 1,500 square feet. Two comparables have unfinished basement. Other features include central air conditioning, one or two fireplaces, and garages that range in size from 600 to 850 square feet. The dwellings range in size from 2,322 to 4,032 square feet of living area and are situated on lots that contain from 16,800 to 35,200 square feet of land area. The comparables sold from July 2008 to June 2009 for prices ranging from \$195,000 to \$301,350 or from \$74.73 to \$94.94 per square foot of living area including land.

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor, which increased the subject's assessment from \$91,020 to \$96,280. Based on this evidence, the appellants requested the Board to remove the amount of assessment increase caused by the application of equalization factor or a final assessment of \$91,020.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$96,280 was disclosed. The subject's assessment reflects an estimated market value of \$288,696 or \$99.93 per square foot of 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 an analysis of three suggested comparable sales located in close proximity to the subject. Comparables 1 and 2 were also utilized by the appellants. The additional comparable consists a one and one-half story framer dwelling that was built in 1986. Features include a full, partially finished basement; central air conditioning; a fireplace and a garage that contains 600 square feet. The dwelling contains 2,200 square feet of living area and is situated on a 24,625 square foot lot. The comparable sold in April 2008 for \$225,000 or \$102.27 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 a reduction in the subject's assessment is warranted.

The appellants 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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d

1256 (2nd Dist. 2000). The Board finds the evidence has overcome this burden.

The record contains four suggested comparable sales for the Board's consideration. The Board gave less weight to comparable 1 submitted by the appellants due to its dissimilar one-story design and considerably larger dwelling size when compared to the subject. The board gave less weight to comparable 3 submitted by the board of review due to its dissimilar one and one-half story design and somewhat smaller dwelling size when compared to the subject. The Board finds the three remaining comparables are more similar when compared to the subject in location, design, size, age and features. These comparables sold from July 2008 to January 2009 for sale prices ranging from \$195,000 to \$268,500 or from \$83.97 to \$94.94 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$288,696 or \$99.93 per square foot of living area including land, which falls above the range established 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 a reduction in the subject's assessed valuation is warranted commensurate with the appellants' assessment request.

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.



Chairman



Member



Member



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: December 21, 2012



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.