



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

APPELLANT: Mark & Teresa Bergman
DOCKET NO.: 09-02094.001-R-1
PARCEL NO.: 10-2-16-18-17-301-012

The parties of record before the Property Tax Appeal Board are Mark & Teresa Bergman, 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: \$13,040
IMPR.: \$63,910
TOTAL: \$76,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 10,000 square feet of land area is improved with a two-story single-family dwelling of frame and brick construction that contains 2,191 square feet of living area. The home was built in 1996. Features of the home include a full basement which is partially finished, a fireplace, central air conditioning and a garage of 484 square feet of building area. The property is located in Edwardsville, Pin Oak Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants presented a grid analysis of three comparable sales located from .03 to 2.4-miles from the subject property. The comparable parcels range in size from 10,400 to 16,200 square feet of land area. Each property is improved with a two-story dwelling of frame and brick exterior construction. The homes are 10 to 19 years old and range in size from 1,628 to 2,106 square feet of living area. Each home has a basement, two of which include finished area, and each has central air conditioning, a fireplace and a garage ranging in size from 400 to 506 square feet of building area. The properties sold between March and October 2009 for prices ranging

from \$199,000 to \$230,000 or from \$94.49 to \$141.28 per square foot of living area, including land.

The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review increasing the assessment of the subject property from \$76,950 to \$82,360.

Based on the foregoing data, the appellants requested a total assessment of \$75,000 which would reflect a market value of approximately \$225,000 or \$102.69 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$82,360 was disclosed. The subject's assessment reflects an estimated market value of \$246,957 or \$112.71 per square foot of living area including land using the 2009 three-year median level of assessments for Madison County of 33.35%.

The board of review argued that no reduction in the subject's assessment was warranted based on three sales. The comparables are located in the subject's subdivision and have parcels ranging in size from 10,400 to 11,674 square feet of land area. Each lot is improved with a two-story dwelling of frame and brick exterior construction. The homes range in age from new to 1 year old and range in size from 2,462 to 2,588 square feet of living area. Each home has a basement, one of which includes finished area, and each has central air conditioning, a fireplace and a garage ranging in size from 630 to 693 square feet of building area. The properties sold between October 2008 and December 2009 for prices ranging from \$290,000 to \$314,000 or from \$115.53 to \$127.38 per square foot of living area, including land.

Based on this data, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellants note that none of the board of review's comparables is 16 years old like the subject. In addition, each of these comparables has a larger garage than the subject. Based on data from the assessor's website, board of review comparable #1 was reportedly not a valid sale as it was not advertised. As a final point, the appellants note that while their own comparables are not located within the subject's subdivision, they have similarities to the subject which are not present in the new construction properties presented by the board of review.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the assessment of the subject property.

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 (3rd Dist. 2002). The Board finds the evidence in the record demonstrates the subject's assessment is excessive in relation to its market value.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #3 due to its smaller size. The Board also gave little weight to each of the board of review's comparables due to their slightly larger dwelling size and newer age when compared to the subject. The Board finds the remaining two comparables submitted by the appellants were most similar to the subject in size, design, exterior construction, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold in August and October 2009 for prices of \$199,000 and \$218,000 or for \$94.49 and \$103.80 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$246,957 or \$112.71 per square foot of living area, including land, which falls above the range established by the most similar comparables. After considering the most comparable sales on this record, the Board finds the appellants demonstrated the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record.

However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited.

Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the

appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999).

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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.