



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

APPELLANT: Ty Weber  
DOCKET NO.: 09-02187.001-R-1  
PARCEL NO.: 14-2-15-13-13-301-020

The parties of record before the Property Tax Appeal Board are Ty Weber, 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:** \$5,780  
**IMPR.:** \$37,000  
**TOTAL:** \$42,780

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one story brick dwelling containing 928 square feet of living area that was built in 1958. Features include central air conditioning and full unfinished basement. The dwelling is situated on approximately 6,000 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment is not reflective of fair market value. In support of this claim, the appellant submitted photographs and an analysis of four suggested comparables located from 2 to 5 blocks from the subject. The comparables consist of one story frame, brick or frame and brick dwellings that are 44 to 54 years old. The comparables have central air conditioning and full basements. Comparables 1 and 3 have one car garages. Comparable 4 has a carport. Comparable 3 has a partially finished basement. The dwellings are reported to range in size from 850 to 1344 square feet of living area. The dwellings are situated on lots that range in size from 6,000 to 8,625 square feet of land area. The comparables sold from July 2008 to March 2009 for sale prices ranging from \$103,500 to \$123,000 or from \$91.52 to \$140.00 per square foot of living area

including land. 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 assessment of \$42,780 was disclosed. The subject's assessment reflects an estimated market value of \$128,276 or \$138.23 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 the property record cards and a revised analysis of the appellant's comparables. The subject's property record card depicts 928 square feet of living area rather than the 950 square feet of living area as reported by the appellant. The board of review's documentation indicates the comparable dwellings range in size from 816 to 1092 square feet of total living area. After making size corrections, the comparables sold for prices ranging from \$103,500 to \$123,000 or \$99.52 to \$145.83 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, Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002). The appellant has not met this burden of proof.

Both parties submitted sales information for the same four comparable properties for the Board's consideration. The Board placed diminished weight on the analysis submitted by the appellant. Based on the property record cards submitted by the board of review, the Board finds the appellant used incorrect dwelling sizes for the comparable sales. The comparables were generally similar to the subject in location, design, size, age and features. After making dwelling size corrections, the comparables sold for prices ranging from \$103,500 to \$123,000 or \$99.52 to \$145.83 per square foot of living area including land. The subject property's assessment reflects an estimated market value of \$128,276 or \$138.23 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is 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.



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: March 23, 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.