



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

APPELLANT: William Watson
DOCKET NO.: 09-02255.001-R-1
PARCEL NO.: 19-2-08-01-14-303-016

The parties of record before the Property Tax Appeal Board are William Watson, 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: \$3,180
IMPR.: \$23,990
TOTAL: \$27,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 928 square feet of living area that was built in 1971. Features include concrete slab foundation, central air conditioning and a 288 square foot garage. The dwelling is situated on approximately 7,475 square feet of land area.

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, a parcel information report, a copy of the 2008 tax bill and an analysis of three suggested comparables sales. The comparables are located less than one mile from the subject property. The comparables consist of one-story frame dwellings that were built from 1971 to 1980. Features include central air conditioning, garages that contain from 288 to 336 square feet and concrete slab foundation or crawl space foundations. The dwellings are situated on lots that range in size from approximately 4,047 to 8,625 square feet of land area. The dwellings are reported to range in size from 936 to 1,008 square feet of living area. The comparables sold from June

2008 to October 2009 for sale prices ranging from \$45,540 to \$74,900 or from \$48.50 to \$80.02 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 \$27,170 was disclosed. The subject's assessment reflects an estimated market value of \$81,469 or \$87.79 per square foot of living area including land using Madison County's 2009 three-year median level of assessments of 33.35%. The board of review also noted that two of the comparables that the appellant submitted, comparables 1 and 3 were not valid sales. However, the board of review did not provide any explanation as to the meaning of "invalid sales".

In support of the subject's assessment, the board of review submitted property record cards and a market analysis of three suggested comparable sales located in the subject's neighborhood assessment code as defined by the local assessor. Comparable 1 is located along the subject's street, but the proximate location for comparables 2 and 3 was not disclosed. The comparables have lots that contain from 7,590 to 8,625 square feet of land area. The comparables are one-story frame or masonry and frame dwellings. The comparables were built from 1971 to 1984. One comparable is on a concrete slab foundation and two comparables have crawl space foundations. Other features include central air conditioning and garages that range in size from 300 to 456 square feet. The dwellings range in size from 792 to 984 per square feet of living area. The comparables sold from January 2007 to November 2009 for sale prices ranging from \$82,900 to \$89,000 or from \$90.45 to \$104.67 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 (3rd Dist.2002). The appellant has not met this burden of proof.

The parties submitted sales information for six comparable properties for the Board's consideration. The Board placed diminished weight on comparable 1 submitted by the appellant because its sale price falls outside of the range established by the other comparables. The Board finds comparable sale 1 appears to be an outlier. The Board also placed diminished weight on comparable 2 submitted by the board of review due to its considerably newer age than the subject property.

The Board finds the remaining four comparable sales are most similar to the subject in location, design, size, age and features. These comparables sold for prices ranging from \$68,000 to \$89,000 or \$67.46 to \$95.91 per square foot of living area including land. The subject property's assessment reflects an estimated market value of \$81,469 or \$87.79 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: March 23, 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.