



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

APPELLANT: Thomas Anson
DOCKET NO.: 09-02352.001-R-1
PARCEL NO.: 13-2-21-10-04-404-034

The parties of record before the Property Tax Appeal Board are Thomas Anson, the appellant, 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: \$10,090
IMPR.: \$49,930
TOTAL: \$60,020

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 11,700 square feet of land area is improved with a one-story frame and masonry dwelling that contains 1,665 square feet of living area. The dwelling is 15 years old and features a full unfinished basement, central air conditioning, a fireplace, and a two-car garage of 480 square feet of building area. The property is located in Maryville, Collinsville Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a grid analysis of four suggested comparables located in the same subdivision as the subject property.

The comparables consist of parcels of either 10,400 or 15,549 square feet of land area. Each parcel is improved with a one-story frame dwelling that is either 15 or 22 years old. The dwellings range in size from 1,144 to 1,986 square feet of living area. Features include full basements, one of which has some finished area, central air conditioning, and a two-car garage ranging in size from 440 to 528 square feet of building area. Two of the comparables also have a fireplace. The comparables

sold between August 2008 and November 2009 for prices ranging from \$100,000 to \$173,500 or from \$78.72 to \$93.57 per square foot of living area, including land.

The evidence further revealed that the appellant did not file a complaint with the board of review, but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor of 1.0578 issued in Collinsville Township which raised the subject's total assessment from \$60,020 to \$63,490.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$48,152 which would reflect a market value of approximately \$144,456 or \$86.76 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$63,490 was disclosed. The subject's final equalized assessment reflects an estimated market value of \$190,375 or \$114.34 per square foot of living area, land included, using the 2009 three-year median level of assessments for Madison County of 33.35%.

In response to the appellant's data, the board of review noted that the appellant's comparables #1 and #2 were "bank sales and not valid." The board of review provided no other data or argument to support the contention that these properties were not listed on the open market for sale for a reasonable period of time so as to potentially reflect an arm's-length sales transaction.

In support of the subject's estimated market value as reflected by its assessment, the board of review presented a grid analysis with descriptions on four comparable sales where comparable #4 was the same property as presented by the appellant as his comparable #4. In the board of review's submission, however, comparable #4 contains only 1,300 square feet of above-grade living area resulting in a sale price of \$133.46 per square foot of living area, including land. The three new sale properties were one-story frame and masonry dwellings located in the subject's subdivision. The dwellings were 13 or 15 years old and range in size from 1,489 to 1,546 square feet of living area. Features include full basements, one of which includes finished area, central air conditioning, a fireplace and a garage ranging in size from 440 to 552 square feet of building area. These three comparables sold between June 2007 and April 2009 for prices ranging from \$173,500 to \$191,000 or from \$113.25 to \$123.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's equalized 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. Based upon the evidence submitted, the Board finds that a reduction in the

subject's assessment is supported. However, the record indicates that the appellant did not file a complaint with the board of review but appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor.

Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can 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).

The parties submitted a total of seven comparable sales for the Board's consideration. The Board has given less weight to the comparables which feature partially finished basements and/or sales that occurred in 2007; the Board finds that the remaining four comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between August 2008 and November 2009 for prices ranging from \$100,000 to \$173,500 or from \$78.72 to \$113.25 per square foot of living area, including land. The subject's equalized assessment reflects a market value of approximately \$190,375 or \$114.34 per square foot of living area, including land, which falls above the range established by the most similar comparables. 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

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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.

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: January 31, 2013

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.