



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

APPELLANT: Garry Wehmeyer
DOCKET NO.: 09-02406.001-R-1
PARCEL NO.: 14-2-15-12-18-304-008

The parties of record before the Property Tax Appeal Board are Garry Wehmeyer, 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: \$16,670
IMPR.: \$91,330
TOTAL: \$108,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling containing 1,902¹ square feet of living area that was built in 1999. Features include a full basement with 1,100 square feet of finished area, central air conditioning, two fireplaces and a 722 square foot attached garage. The dwelling is situated on approximately 15,310 square feet of land area. The subject property is located in Edwardsville Township, Madison County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a limited analysis of three suggested comparable properties located along

¹ The appellant reported the subject dwelling contains 2,000 square feet of living area. The board of review's grid analysis characterized the subject dwelling as containing 3,002 square feet of living area. The Board finds that the subject's property record card that was submitted by the board of review contained a schematic drawing of the dwelling showing 1,902 square feet of above grade living area with a 1,100 square foot finished basement. Based on this record, the Board finds the subject dwelling contains 1,902 square feet of above grade living area.

the subject's street. The comparables consist a two-story dwelling and two, one-story dwellings of brick and frame exterior construction. The dwellings are from 6 to 12 years old. The comparables are reported to have finished basements, central air conditioning, one or two fireplaces and garages that range in size from 480 to 576 square feet. The dwellings were reported to range in size from 1,850 to 3,800 square feet of living area. The comparables' land sizes were not disclosed. The appellant claimed comparable 1 sold in November 2009 for \$250,000 or \$135.14 per square foot of living area including land; comparable 2 was listed for sale at \$269,000 or \$70.79 per square foot of living area including land, but could not be sold; and comparable 3 had a value of \$250,000 from the "assessor."

The evidence further revealed that the appellant 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 \$108,000 to \$111,440. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$95,000, which reflects an estimated market value of \$285,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$111,440 was disclosed. The subject's assessment reflects an estimated market value of \$334,153 or \$175.69 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. Comparables 1 and 3 were also utilized by the appellant. The comparables are located within the subject's subdivision. The comparables consist of two, one-story and two, two-story dwellings of frame or brick and frame exterior construction. The dwellings were built from 1997 to 2003. One comparable has a partial finished basement and three comparables have unfinished basements. Other features include central air conditioning, a fireplace and garages that contain 576 or 641 square feet. The dwellings range in size from 1,541 to 2,850 square feet of living area and are situated on lots that contain from 7,350 to 29,662 square feet of land area. The comparables sold from August 2008 to October 2010 for prices ranging from \$212,000 to \$267,500 or from \$92.88 to \$148.10 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.

As an initial matter, the Property Tax Appeal Board finds the appellant used incorrect dwelling sizes for comparables 1 and 2. Property record cards submitted by the board of review show these dwellings contain 1,688 and 2,850 square feet of living area, respectively. These two comparables were also utilized by the board of review. Based on the corrected dwelling sizes, the comparables had sale prices of \$148.10 and \$92.88 per square foot of living area including land, respectively.

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); 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 five suggested comparables for the Board's consideration. The Board gave less weight to comparable 2 submitted by appellant, which was also the board of review's comparable 3. This suggested comparable is a dissimilar two-story style dwelling and is considerably larger in size when compared to the subject. The Board also gave less weight to comparable 3 submitted by the appellant. There was no corroborating evidence submitted to suggest appellant's comparable 3 actually sold in order to establish a credible market value indicator for the subject property. The Board gave little weight to comparable 4 submitted by the board of review due to its dissimilar two-story design when compared to the subject.

The Board finds the two remaining comparables are more similar when compared to the subject in location, design, size, age and features. These comparables sold in September 2009 and April 2010 for prices of \$212,000 and \$250,000 or \$137.57 and \$148.10 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$334,153 or \$175.69 per square foot of living area including land, which is greater than 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. However, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's 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 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. (35 ILCS 200/16-180).

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.

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: December 21, 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.