



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

APPELLANT: Todd Williams
DOCKET NO.: 09-02477.001-R-1
PARCEL NO.: 13-2-21-28-08-201-032

The parties of record before the Property Tax Appeal Board are Todd Williams, 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: \$9,600
IMPR.: \$44,110
TOTAL: \$53,710

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 12,450 square feet of land area is improved with a one-story frame and masonry dwelling that contains 1,500 square feet of living area. The dwelling is 17 years old and features a full unfinished basement, central air conditioning, and a garage. The property is located in Collinsville, Collinsville Township, Madison County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a grid analysis of four suggested comparables located from .9 to 2.2 miles from the subject along with both equity and sales data for these properties.

The four comparables in the grid analysis consist of parcels ranging in size from 5,250 to 8,550 square feet of land area. Each parcel is improved with a split-level frame and masonry dwelling that ranges in age from 5 to 21 years old. The dwellings range in size from 2,050 to 2,523 square feet of living area. Features include finished basements, central air conditioning, and a two-car garage. Two of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$49,390 to \$53,190 or from \$17.48 to \$22.35 per

square foot of living area. The subject's equalized improvement assessment is \$44,110 or \$29.41 per square foot of living area. Each of these comparables also sold in either August or September 2009 for prices ranging from \$130,000 to \$160,000 or from \$63.41 to \$68.85 per square foot of living area, including land.

The appellant also presented limited information on three additional properties along with arguments. The first of these properties is "across the street" from the subject. The depicted dwelling is a split-level that is 10 years newer than the subject, 914 square feet larger and has both a deck and shed not enjoyed by the subject. This property reportedly has an improvement assessment of \$38,950, which is lower than the subject's improvement assessment. The second of these additional properties is "across the street" to the right of the subject. The home is described as being in poor condition, has a barbeque grill in the front yard as a "permanent lawn ornament" and reportedly lowers the value of the subject home. The third property is "directly across the street" from the subject and has peeling paint, an unsightly fence of wire mesh and other unsightly objects in the yard.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$36,500 or \$24.33 per square foot of living area. The appellant also requested a total assessment reduction to \$44,000 which would reflect a market value of approximately \$132,000 or \$88.00 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 \$53,710 was disclosed. The subject's assessment reflects an estimated market value of \$161,049 or \$107.37 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 were all split-level dwellings. In support of the subject's assessment, the board of review presented a grid analysis with descriptions and assessment information on four comparable one-story frame and masonry dwellings located in the subject's subdivision. The dwellings were 17 or 18 years old and range in size from 1,120 to 1,314 square feet of living area. Features include full unfinished basements, central air conditioning and a garage. These properties have improvement assessments ranging from \$36,550 to \$43,440 or from \$32.63 to \$33.22 per square foot of living area. The subject's equalized improvement assessment is \$44,110 or \$29.41 per square foot of living area, which is lower than each of the comparables presented by the board of review.

The board of review also reported that there were no current sales of one-story dwellings in the neighborhood. Based on this evidence, the board of review requested confirmation of the subject's equalized assessment of \$53,710.

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 record reveals that the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-05731.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the evidence submitted by the parties to an assessment of \$58,750. (86 Ill.Admin.Code §1910.90(i)).

The subject property for 2009 has a total equalized assessment of \$53,710 which is lower than the 2008 assessment, despite that Collinsville Township issued an equalization factor of 1.0578 for 2009.

The Property Tax Appeal Board further takes notice that Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds the subject's assessment should not be increased to \$62,146 which would reflect the prior year's decision and the equalization factor of 1.0578. In this matter, the Madison County Board of Review requested confirmation of the subject's equalized assessment of \$53,710. Thus, in light of the request of the board of review and the evidence of record, the Property Tax Appeal Board will not apply Section 16-185 of the Property Tax Code to the subject property and thereby increase the assessment of this property.

For this appeal the appellant contends unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After

an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's four comparables due to their split-level design, dwelling size and/or age when compared to the subject one-story home that was 17 years old and contains 1,500 square feet of living area. The Board finds the comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$36,550 to \$43,440 or from \$32.63 to \$33.22 per square foot of living area. The subject's equalized improvement assessment of \$44,110 or \$29.41 per square foot of living area is below the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's equalized improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 does not support a reduction in the subject's assessment.

The appellant submitted a total of four suggested comparable sales for the Board's consideration. As noted above, however, these four comparables were dissimilar to the subject dwelling in design, size and/or age. Due to these differences, the Board has given no weight to the sales comparables presented by the appellant. Thus, the Board finds there is insufficient evidence of comparable sales on this record to support the appellant's claim of overvaluation. Therefore, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted. In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's equalized assessment as established by the board of review is correct 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: 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.