



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

APPELLANT: Jerry Crawford  
DOCKET NO.: 09-02574.001-R-1  
PARCEL NO.: 19-2-08-01-05-101-006

The parties of record before the Property Tax Appeal Board are Jerry Crawford, 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:** \$12,740  
**IMPR.:** \$68,320  
**TOTAL:** \$81,060

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick and frame dwelling containing 2,055 square feet of living area that was built in 1993. Features include a full basement with 500 square feet of finished area, central air conditioning, a fireplace and a 696 square foot attached garage. The dwelling is situated on approximately 10,000 square feet of land area. The subject property is located in Wood River 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 property record cards and an analysis of three suggested comparable sales located ½ of a mile to 1 mile from the subject. The comparables consist of one-story dwellings of frame or brick and frame exterior construction. The dwellings were built from 1995 to 2004. Two comparables have unfinished basements and one comparable has a full, partially finished basement. The dwellings contain central air conditioning, one or two fireplaces and two or three-car garages. The dwellings were reported to range in size from 1,810 to 2,254 square feet of living area. The dwellings are reported to be situated on lots that contain from approximately 10,000

square feet or 1.1 acres of land area. The comparables sold from October 2008 to March 2010 for prices ranging from \$212,500 to \$224,900 or from \$94.28 to \$118.78 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$73,980, which reflects an estimated market value of approximately \$221,940.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$84,140 was disclosed. The subject's assessment reflects an estimated market value of \$252,294 or \$122.77 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 a revised analysis of the comparables submitted by the appellant. The board of review's evidence indicates the appellant used incorrect dwelling sizes for the suggested comparable properties. Property record cards depict the dwellings range in size from 1,719 to 2,013 square feet of living area, which resulted in revised selling prices ranging from \$105.32 to \$125.07 per square foot of living area including land. The appellant did not refute the evidence submitted by the board of review. 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.

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the evidence has overcome this burden.

The record contains three suggested comparable sales for the Board's consideration. The Board gave less weight to comparable 1 due to its smaller size and newer age when compared to the subject. The Board finds the two remaining comparables are more similar when compared to the subject in size, design, age and most features. These comparables sold in July 2009 and March 2010 for prices of \$212,000 and \$224,900 or \$105.32 and \$117.07 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$252,294 or \$122.77 per square foot of living area including land, which is higher 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 (4<sup>th</sup> 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.