



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

APPELLANT: Danny & Susan Walker  
DOCKET NO.: 09-02756.001-R-1  
PARCEL NO.: 19-2-08-22-17-304-022

The parties of record before the Property Tax Appeal Board are Danny & Susan Walker, the appellants; 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:** \$4,800  
**IMPR.:** \$16,170  
**TOTAL:** \$20,970

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 780 square feet of living area that was built in 1933. Features include a full unfinished basement, central air conditioning and an enclosed front porch. The dwelling is situated on 5,400 square feet of land area. The subject property is located in Wood River Township, Madison County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted photographs, parcel information sheets, Multiple Listing Service (MLS) sheets and an analysis of three suggested comparable sales. The comparables are located from .25 to .58 of a mile from the subject. The comparables consist of one-story dwellings of frame construction that were built from 1928 to 1946. Comparables 1 has a full, partially finished basement and comparables 2 and 3 have full unfinished basements. Comparables 1 and 3 contain central air conditioning. All the comparables have one-car garages that range in size from 322 to 432 square feet. Comparable 3 also has a carport. The dwellings range in size from 720 to 917 square feet of living area and are situated on

lots that contain from 6,000 to 9,530 square feet of land area. The comparables sold from July 2009 to March 2010 for prices ranging from \$52,000 to \$62,500 or from \$62.16 to \$86.81 per square foot of living area including land.

The evidence further revealed that the appellants 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 \$20,970 to \$21,760. Based on this evidence, the appellants requested the subject's assessment be reduced to \$18,333.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$21,760 was disclosed. The subject's assessment reflects an estimated market value of \$65,247 or \$83.65 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 the same three suggested comparable sales that were submitted by the appellant, with some minor modifications. Using information gleaned from property record cards, the Board of review indicated comparable 1 has an unfinished basement and comparable 2 has a crawl space foundation. The Board of review also argued the subject's assessment reflects an estimated market value that falls within the value range of the comparables on a per square foot basis. 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 appellants 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 appellants have overcome this burden of proof.

The record contains three suggested comparable sales for the Board's consideration. The Board gave less weight to the comparable 3 submitted by both parties. This suggested comparable is slightly newer and has a considerably larger lot than the subject. Additionally, comparable 3 has a carport and garage, features not enjoyed by the subject. The Board finds the two remaining comparable sales more similar when compared to the subject in age, size, design, features and land area. These comparables sold in July 2009 and March 2010 for prices of

\$52,000 and \$57,000 or \$62.16 and \$62.58 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$65,247 or \$83.65 per square foot of living area including land, which is higher than the two 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 appellants 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 (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.



Chairman



Member



Member



Member



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



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.