



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

APPELLANT: Matthew House  
DOCKET NO.: 09-02930.001-R-1  
PARCEL NO.: 14-2-15-33-13-301-051

The parties of record before the Property Tax Appeal Board are Matthew House, 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:** \$12,970  
**IMPR.:** \$46,210  
**TOTAL:** \$59,180

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling with 1,496 square feet of above grade living area. The dwelling was constructed in 1979 and is of frame and brick construction. The subject dwelling has a full basement that is partially finished with 550 square feet of living area. Other features include central air conditioning, one fireplace and a two-car attached garage with 546 square feet of building area. The subject property has a 19,000 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends overvaluation based on comparable sales. In support of this argument the appellant provided descriptions, copies of photographs and sales information on three sales. The comparables were improved on two, one-story dwellings and a split-level dwelling that ranged in size from 1,204 to 3,100 square feet of above grade living area. The dwellings ranged in age from 23 to 35 years old. Two comparables have a basement, each comparable has central air conditioning and each has a garage with either 480 or 620 square feet of building area. The comparables were located from 3.2 to 6 miles from the subject property. The comparables have sites that range in size from 6,095 to 11,635 square feet of land area. The sales occurred from September 2009 to January 2010 for prices ranging from

\$115,000 to \$155,000 or from \$49.03 to \$128.73 per square foot of living area, including land.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor applied by the board of review increasing the assessment from \$57,350 to \$59,180. Based on this evidence the appellant requested the subject's assessment be reduced to \$55,610.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$59,180 was disclosed. The assessment notice indicated the subject's assessment reflects a market value of \$177,540 or \$118.68 per square foot of above grade living area, including land.

In support of the assessment the board of review submitted information on three comparable sales improved with one-story single family dwellings that range in size from 1,159 to 1,981 square feet of living area. The dwellings were built in 1975 and 1977 and were located in the same subdivision as the subject property. Two comparables had basements that were partially finished, each had central air conditioning, one fireplace and garages ranging in size from 480 to 713 square feet of building area. These properties had sites that contained either 11,700 or 13,000 square feet of land area. The sales occurred from February 2009 to August 2009 for prices ranging from \$164,000 to \$181,000 or from \$91.37 to \$141.50 per square foot of living area, including land.

In rebuttal the board of review asserted the appellant's comparables were not located in the same neighborhood as the subject property and comparable #3 was a different style than the subject dwelling.

Based on this record, the board of review requested confirmation of the 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this

burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best comparables in this record include the board of review comparables that were improved with one-story dwellings and located in the same subdivision as the subject dwelling. The comparables were relatively similar to the subject in features with the exception that comparable #3 had a crawl space foundation, inferior to the subject's full partially finished basement. These sales also occurred more proximate in time to the assessment date at issue than the sales provided by the appellant and had sites that were more similar in size than those by the appellant. The sales occurred from February 2009 to August 2009 for prices ranging from \$164,000 to \$181,000 or from \$91.37 to \$141.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$177,540 or \$118.68 per square foot of above grade living area, including land, which is well within the range established by the best comparables in this record. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the assessment is not justified.

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.



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Chairman



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Member



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Member



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Member



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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: November 30, 2012



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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.