FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tom Unger
DOCKET NO.: 10-00006.001-R-1
PARCEL NO.: 09-2-22-03-00-000-063

The parties of record before the Property Tax Appeal Board are Tom Unger, 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:	$38,410
IMPR.:	$248,890
TOTAL:	$287,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of masonry and frame construction that was built in 2009. Features of the property include a full basement that is partially finished, central air conditioning, two fireplaces, a three-car detached garage, a concrete patio, a deck and a swim spa. The property has a 5 acre site and is located in Troy, Jarvis Township, Madison County.

The appellant marked comparable sales and assessment equity as the bases of the appeal. In support of this argument the appellant presented photographs, descriptions and assessment information on three comparables. The appellant described the comparables as being improved with two, one-story homes and a two-story dwelling that ranged in size from 4,823 to 6,093 square feet of living area. The dwellings ranged in age from 5 to 10 years old. Each comparable had a basement that was partially finished, central air conditioning, one or two fireplaces and a patio. One comparable had a deck and two had swimming pools. The comparables had improvement assessments ranging from $132,260 to $174,390 or from $23.81 to $28.62 per square foot of living area. The appellant indicated the subject dwelling had 6,461 square feet of living area with an improvement assessment of $248,890 or $38.52 per square foot of living area. Based on this evidence

the appellant requested the subject's improvement assessment be reduced to $186,303.

The appellant submitted no comparable sales to support his overvaluation argument.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $287,300 was disclosed. The subject has an improvement assessment of $248,890.

In rebuttal the board of review stated the subject dwelling has 4,782 square feet of above grade living area with 2,913 square feet on the first floor and 1,869 square feet on the second floor and third floor tower. The board of review contends the subject is vastly superior to the comparables submitted by the appellant and further noted the subject property has a $987,750 mortgage dated September 20, 2011. The board of review further explained there were several errors in the appellant's submission. It also explained that the copy of the subject's property record card submitted by the appellant was before changes were made during the board of review hearing. Board of review Exhibit A contained the subject's corrected property record card. Board of review Exhibit B contained corrected information about the appellant's comparables. The comparables had above grade living areas ranging from 3,381 to 4,693 square feet and improvement assessments ranging from $59,630 to $138,810 or from $12.71 to $41.06 per square of living area.

The board of review also explained that appellant's comparable #1, the comparable with the lowest improvement assessment, was in foreclosure and the owners had stripped the kitchen and bathrooms. The board of review submitted an appraisal and photographs of this comparable to demonstrate the property's condition, which was board of review Exhibit C. The condition of the dwelling was the reason this property had such a low improvement assessment.

A copy of the subject's mortgage in the amount of $985,750 was marked as board of review exhibit D. The subject's assessment reflects a market value of $861,469 when using the 2010 three year average median level of assessments for Madison County of 33.35%, which is below the amount of the mortgage.

Board of review Exhibit E contained numerous photographs of the subject dwelling showing its style, construction and condition.

To demonstrate the subject was being equitably assessed the board of review submitted Exhibit F, which had descriptions and assessment information on four comparables improved with two 1-story homes and two 2-story dwellings that ranged in size from 3,512 to 7,966 square feet of above grade living area. The comparables were located from 8 to 11 miles from the subject property. The dwellings were constructed from 1999 to 2008. Each comparable had a basement with three being partially

finished. Each comparable also had central air conditioning, fireplaces and garages ranging in size from 832 to 1,541 square feet of building area. One comparable also had farm buildings. These properties had improvement assessments that ranged from $207,330 to $386,640 or from $46.78 to $59.03 per square foot of above grade living area. The subject has an improvement assessment of $248,890 or $52.05 per square foot of above grade living area.

In rebuttal the appellant asserted two of the comparables he selected were from the same subdivision as the subject property.

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 a reduction in the subject's assessment is not supported by the evidence in the record.

Initially the Board finds the best description of the subject property was provided by the board of review disclosing the dwelling had 4,782 square feet of above grade living area with 2,913 square feet on the first floor and 1,869 square feet on the second floor and third floor tower. The subject dwelling also has a basement that is partially finished with 1,069 square feet of living area. The Board also finds the board of review provided the correct descriptions and assessments for appellant's comparables.

The appellant marked comparable sales as one basis of the appeal. The Board finds the record contains no comparables sales submitted by the appellant to support this aspect of his appeal and gives this contention no weight.

Alternatively, the appellant argued assessment inequity as the 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 assessments 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 a reduction is not warranted.

In support of the assessment inequity argument the appellant provided three comparables. The Board gives no weight to the appellant's comparable #1 as the evidence disclosed the property was in foreclosure and fixtures had been removed from the dwelling. The evidence provided by the board of review depicted this dwelling as being in an incomplete condition and inferior to the subject dwelling.

The remaining comparables provided by the parties had varying degrees of similarity to the subject dwelling. Three comparables differed from the subject in style being one-story dwellings. Furthermore, appellant's comparables #2 and #3 were eight to ten

years older than the subject property and board of review comparable #4 was ten years older than the subject dwelling. Upward adjustments would need to be made to these comparables due to age. Additionally, board of review comparables #2 and #3 were significantly larger than the subject dwelling requiring upward adjustments to these properties for size. The Board also finds the board of review comparables were located some distance from the subject property, which detracts from their similarity. Nevertheless, these comparables had improvement assessments ranging from $36.08 to $59.03 per square foot of living area. The subject has an improvement assessment of $52.05 per square foot of living area, which is within the range of these properties on a square foot basis. The two-story comparables had improvement assessments ranging from $36.08 to $48.54 per square foot of living area. The subject's improvement assessment of $52.05 per square foot of living area is above this range but justified based on the dwelling's superior age and size relative to these comparables most similar to the subject in style.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject dwelling was being inequitable assessed and no reduction in the assessment is 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.

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: May 24, 2013

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.