



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

APPELLANT: Denis & Mary Thole  
DOCKET NO.: 10-00128.001-R-1  
PARCEL NO.: 01-1-24-12-00-000-008.001

The parties of record before the Property Tax Appeal Board are Denis and Mary Thole, the appellants, 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:** \$6,070  
**IMPR.:** \$81,000  
**TOTAL:** \$87,070

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1.11 acre site improved with a one-story single family dwelling of brick exterior construction with 2,213 square feet of living area.<sup>1</sup> The dwelling was built in 1971. Features of the property include a partial unfinished basement, central air conditioning, one fireplace, an attached two-car garage with 594 square feet and a detached shed. The property is located in Highland, Helvetia Township, Madison County.

The appellants are challenging the assessment for the 2010 tax year based on overvaluation. In support of this argument the appellants submitted a market analysis prepared by Jane Duft of Caldwell Banker Realty in which she used four comparables. The comparables were improved with one-story dwellings that she reported as ranging in size from 1,380 to 2,414 square feet of finished area. These properties sold from September 2009 to June 2010 for prices ranging from \$165,000 to \$205,000. Duft made adjustments to the comparables for differences from the subject

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<sup>1</sup> The appellants indicated the actual living area was 2,039 square feet, however, the dimensions of the dwelling they set forth on the appeal form and the measurements of the subject dwelling depicted on the subject's property record card submitted by the board of review support the conclusion the subject dwelling has 2,213 square feet of living area.

and arrived at adjusted prices ranging from \$165,900 to \$201,480 and concluded the grand adjusted value of the subject property based on these sales was \$182,480.

The appellants set forth these same comparables on Section V of the appeal form describing these properties as being improved with one-story single family dwellings that ranged in size from 1,380 to 1,672 square feet of living area. The dwellings were of brick, frame and masonry, aluminum and vinyl or frame construction. The dwellings were built from 1970 to 1996. Each comparable had a basement, central air conditioning and an attached two or three-car garage ranging in size from 480 to 896 square feet. One comparable had a fireplace and comparables #1 and #3 had sheds. These properties had sites ranging in size from 1 to 3.51 acres. As previously noted, the sales occurred from September 2009 to June 2010 for prices ranging from \$165,000 to \$205,000 or from \$106.35 to \$122.61 per square foot of living area, including land.

Based on this evidence the appellants requested the subject's assessment be reduced to \$68,333 reflecting a market value of approximately \$205,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$87,070 was disclosed. The subject's assessment reflects a market value of \$261,079 or \$117.98 per square foot of living area, including land, using the 2010 three year average median level of assessments for Madison County of 33.35%.

In support of the assessment the board of review presented an analysis of the same comparables used by the appellants. Additionally the board of review provided copies of the property record cards and copies of photographs of these same properties. The primary difference in the descriptions of the comparables was that comparables #2 through #4 were described as having partially finished basements. 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 it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend 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 appellants have not met this

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

The Board finds the record contains information on four comparable sales that offer varying degrees of similarity to the subject property. These four sales sold for prices ranging from \$165,000 to \$205,000 or from \$106.35 to \$122.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$117.98 per square foot of living area, including land, which is within the range of the comparables on a square foot basis.

The Board finds the primary difference between the comparable dwellings and the subject dwelling is size. The comparables were from approximately 32% to 60% smaller than the subject dwelling in above grade living area, which would account for their overall lower values. The Board gives little weight to the market analysis prepared by Duff as she did not distinguish between above grade and below grade finished living area in her analysis.

Based on this record the Board finds a reduction in the subject's 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.

*Donald R. Cuit*

Chairman

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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

*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.