



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

APPELLANT: Chad Tomlinson
DOCKET NO.: 10-00565.001-R-1
PARCEL NO.: 22-2-20-09-08-202-013

The parties of record before the Property Tax Appeal Board are Chad Tomlinson, 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: \$8,570
IMPR.: \$47,180
TOTAL: \$55,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a tri-level single family dwelling of frame construction that contains 1,995 square feet of living area. The dwelling was constructed in 1998. Features of the home include a finished partial basement, central air conditioning and a two-car attached garage. The property has a 14,364 square foot site and is located in Granite City, Granite City Township, Madison County.

The appellant is challenging the assessment of the subject property for the 2010 tax year on the basis of overvaluation using comparable sales. The appellant submitted information and photographs on three comparable sales improved with two 1-story dwellings and a split-level dwelling that ranged in size from 1,921 to 2,219 square feet of living area. The dwellings were built from 1970 to 1994. Two comparables are described as having slab foundations and one has a crawl space. Each home has central air conditioning, two have one fireplace and two comparables have garages with 1,029 and 696 square feet of building area. The comparables have sites ranging in size from 6,899 to 13,884 square feet of land area and were located in Granite City. These properties sold from December 2009 to September 2010 for prices ranging from \$120,000 to \$135,000 or from \$54.08 to \$70.28 per square foot of living area, including

land. Based on this evidence the appellant requested the subject's assessment be reduced to \$48,362, which would reflect a market value of approximately \$145,100 or \$72.73 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$55,750 was disclosed. The subject's assessment reflects a market value of \$167,166 or \$83.79 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for Madison County of 33.35%. The board of review submitted information on four comparable sales that were improved with three 1-story dwellings and one bi-level dwelling that ranged in size from 1,286 to 2,396 square feet of living area. The dwellings were of frame or brick construction and were built from 1949 to 1999. Each comparable had a basement with one being finished. Each property also had central air conditioning, one comparable had a fireplace and each had a garage ranging in size from 308 to 1,768 square feet of building area. Two comparables also had in-ground swimming pools. The sales occurred from November 2009 to August 2010 for prices ranging from \$127,500 to \$210,000 or from \$73.03 to \$123.31 per square foot of living area, including land.

The board of review submitted a statement asserting that the appellant's comparables were not arm's length transactions but provided no further explanation for the basis of that conclusion. The documentation provided by the board of review also indicated that its sales #1 and #2 were not considered valid sales for inclusion in the sales-ratio study but there was no explanation for the conclusion.

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 (3rd 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 sales in this record do not support a reduction in the subject's assessment.

The Board finds the best sales in this record in terms of age and size, include appellant's comparables #1 and #3 and board of review comparables #1 and #4. These comparables include two 1-story dwellings, a split-level home and a bi-level dwelling that

ranged in size from 1,703 to 2,396 square feet of living area. These properties sold from November 2009 to September 2010 for prices ranging from \$120,000 to \$210,000 or from \$54.08 to \$123.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,166 or \$83.79 per square foot of living area, including land, which is within the range established by the best sales in the record. The Board finds the two sales with the lowest price per square foot of living area, appellant's sales #1 and #3, were inferior to the subject having slab foundations, one was 13 years older than the subject and one had a site less than one-half the size of the subject parcel. Upward adjustments would be required for these two sales. The property at the high end of the range, board of review comparable #4, had a fireplace, an in-ground swimming pool and a garage that was approximately 1,100 square feet larger than the subject's garage. Downward adjustments would be required for this sale. After considering these best comparables and the differences from the subject property, the Board finds the subject's assessment is reflective of the property's market value 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.

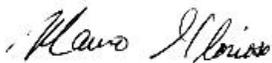


Chairman



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.