



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

APPELLANT: Steven Tyler  
DOCKET NO.: 10-01036.001-R-1  
PARCEL NO.: 13-2-21-02-11-202-003

The parties of record before the Property Tax Appeal Board are Steven Tyler, 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:** \$19,640  
**IMPR.:** \$87,960  
**TOTAL:** \$107,600

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a single family dwelling and is located in Maryville, Collinsville Township, Madison County.

The appellant is contesting the subject's assessment for the 2010 tax year based on a recent sale. The appellant provided no description of the subject property on the appeal form. The appellant did complete Section IV - Recent Sale Data on the appeal disclosing the subject property was purchased in November 2008 for a price of \$335,010.14. The appellant indicated the parties to the transaction were not related, the property was sold with a Realtor (GMAC Global) and the property was advertised for sale in the multiple listing service. The appellant also submitted a copy of the settlement statement dated November 24, 2008, disclosing the seller was GMAC Global Relocation Services, LLC and the purchase price was \$335,000. As a final point, the evidence revealed that the appellant did not file a complaint with the board of review but filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$106,210 to \$107,600. Based on this record the appellant requested the subject's assessment be reduced to \$106,210.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$107,600 was disclosed. The subject's assessment reflects a market value of \$322,639 when applying the 2010 three year average median level of assessments for Madison County of 33.35%. The board of review asserted the assessment reflects a market value below the purchase price and 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence submitted by the appellant in support of the overvaluation argument was the November 2008 purchase of the subject property for a price of \$335,000. The purchase price is greater than the market value reflected by the subject's assessment. Based on this record the appellant has not demonstrated the subject property is overvalued for assessment purposes 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.

*Donald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mark Morris*

Member

*J.R.*

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.