



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

APPELLANT: Debra Smith  
DOCKET NO.: 11-00086.001-R-1  
PARCEL NO.: 14-2-15-23-04-404-007.001

The parties of record before the Property Tax Appeal Board are Debra Smith, 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: \$5,360  
IMPR.: \$48,330  
TOTAL: \$53,690**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling<sup>1</sup> of brick and frame construction containing 1,397 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage of 484 square feet of building area. The property has a 4,725 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$130,000 as of August 5, 2011. The appraisal was prepared by Kristine Marquard, a State of Illinois certified real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

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<sup>1</sup> The appellant's appraiser and the assessing officials substantially agree on the subject's dwelling size, but they differ on the design description with the appraiser describing the dwelling as 1.5-stories. The appellant's appraiser included a detailed schematic that depicted a "second floor" loft area of 168 square feet whereas the property record card also depicts the loft area, but describes the subject as a one-story dwelling. For this appeal, the Board finds this slight descriptive difference is not relevant for purposes of determining the subject's correct assessment.

In the report, the appraiser provided information on three comparable sales located from .05 to .62 of a mile from the subject property. The comparables are described as two-story dwellings of frame and masonry construction that range in size from 1,392 to 1,548 square feet of living area. The dwellings are 13 or 14 years old. Two of the comparables include a full unfinished basement and one comparable has a crawl-space foundation. Each home has central air conditioning and a one-car or a two-car garage. Two of the comparables also have a fireplace. These comparables sold from November 2010 to June 2011 for prices of \$100,000 or \$125,000 or from \$67.20 to \$89.80 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject in above grade area, room count, gross living area, foundation, garage size and/or other amenities, the appraiser estimated the comparables had adjusted prices ranging from \$101,000 to \$137,374 or from \$67.88 to \$92.87 per square foot of living area, including land. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$130,000 or \$93.07 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's total equalized assessment of \$53,690 was disclosed. The subject's assessment reflects a market value of \$161,183 or \$115.38 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Madison County of 33.31% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information on four comparable sales in the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick construction that range in size from 1,380 to 1,468 square feet of living area. The dwellings were constructed in 2000 or 2001. Features of the comparables include a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 441 to 516 square feet of building area. The comparables have sites ranging in size from 4,505 to 6,615 square feet of land area. The comparables sold from May 2010 to September 2011 for prices ranging from \$156,000 to \$178,000 or from \$108.31 to \$127.05 per square foot of living area, including land. 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 that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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); 86 Ill.Admin.Code §1910.63(e). 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 evidence of market value to be the comparable sales presented by the board of review which more closely resemble the subject in location, age, size, design and features. The Board has given less weight to appraisal of the subject property submitted by the appellant as the appraiser analyzed sales of two-story dwellings which differ in design from the subject and one of the comparables also lacks a basement which the subject enjoys.

The properties presented by the board of review also bracket the assessment date at issue of January 1, 2011. Due to their similarities to the subject, the comparables presented by the board of review received the most weight in the Board's analysis. These comparables sold from May 2010 to September 2011 for prices ranging from \$156,000 to \$178,000 or from \$108.31 to \$127.05 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$161,183 or \$115.38 per square foot of living area, including land, which falls within the range established by the most similar comparables both in terms of overall value and on a per-square-foot basis. After considering these most comparable sales on the record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: December 20, 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.