



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

APPELLANT: William H. & Susan K. Lloyd
DOCKET NO.: 11-00245.001-R-1
PARCEL NO.: 13-2-21-04-14-301-011

The parties of record before the Property Tax Appeal Board are William H. & Susan K. Lloyd, 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: \$15,780
IMPR.: \$76,410
TOTAL: \$92,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story frame dwelling containing 2,581 square feet of living area. The home was built in 1977. Features of the home include a full basement, a fireplace and a three-car garage. The home is situated on 21,494 square feet of land area located in Collinsville Township, Madison County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellants did not contest the subject's improvement assessment. In support of these arguments, the appellants submitted an appraisal of an adjacent vacant lot, which is also owned by the appellants. The appraisal was prepared by Tammy A. Wydra, a

state certified real estate appraiser. In estimating the market value of the adjacent vacant lot the appraiser developed the sales comparison approach to value.

In developing the sales comparison approach the appraiser used three comparable sales of unimproved lots that ranged in size from .27 of an acre to 1.8 acres of land area. Two comparables were located in Glen Carbon and one comparable was located in Edwardsville. The sales occurred in September 2010 or April 2011 for prices ranging from \$28,500 to \$43,000. The appraiser made adjustments to each comparable for site/view and/or utilities. The comparables had adjusted prices ranging from \$26,900 to \$36,750. Based on these comparables the appraiser estimated the vacant lot located next to the subject had a market value under the sales comparison approach of \$32,000 as of August 4, 2011.

The appellants also marked their appeal form that they were arguing assessment equity, but submitted no assessment data in their submission.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$10,670 which would reflect a market value of approximately \$32,010.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$92,190 was disclosed. The subject's assessment reflects a market value of \$276,764, when using the 2011 three year average median level of assessments for Madison County of 33.31%. The subject's land assessment of \$15,780 reflects a market value of \$47,373, when using the same median level of assessments.

The board of review argues that the appellants' appraiser choose lots located from 3.48 to 12.84 miles from the subject lot of the appraisal.

In support of its contention of the correct assessment the board of review submitted information on two comparable vacant lot sales located in the subject's neighborhood. The board of review failed to reveal the lot sizes of the sales. The comparables sold in June 2010 and November 2010 for prices of \$49,500 and \$46,900, respectively. One sale was noted as being a "Developers Lot" and the other sale was noted as being a "Property Not Advertised For Sale."

The board of review also submitted printouts for twelve comparable properties located within the subject's neighborhood. Eleven of the comparables were described as being improved properties like the subject. The board of review failed to reveal the lot sizes of these comparables. The comparables have land assessments of \$16,700.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the board of review's sales were not comparable in size to that of the subject of the appraisal. In addition, the appellants argued that the land equity comparables submitted by the board of review had varying sizes, but had the same land 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 no reduction in the subject's assessment is warranted.

The appellants contend in part 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the appraisal evidence submitted by the appellants was not persuasive. The subject matter of the appraisal was not the same subject matter of the appellants' appeal. The appraisal's subject was a vacant lot located adjacent to the improved lot, which was the subject of the appellants' appeal.

Turning to the market evidence in the record, the Board finds the parties submitted five vacant land sales for the Board's consideration. The Board gave less weight to the appellants' argument that the board of review's comparables, with lot sizes of 1.05 and 1.53 acres, are too large when compared to the subject's .56 acre lot. The appellants' appraiser's sale #3 has

a 1.8 acre lot, which severely diminishes the appellants' argument. The Board also gave less weight to the board of review's sale #1 due to its lack of exposure to the open real estate market. The sale was noted as being a "Property Not Advertised For Sale." The Board finds the remaining four sales had varying degrees of similarity to the subject in size; however, none were improved properties like the subject. The sales occurred from June 2010 to April 2011 for prices ranging from \$28,500 to \$49,500. The subject's land value as reflected by its assessment is \$47,373, which is within the range of the best sales in this record. After considering adjustments to these comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction is warranted.

The appellants also contend unequal treatment in the subject's land assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the appellants submitted no land assessment data in support of their uniformity argument. The Board finds the board of review submitted twelve comparable properties located within the subject's neighborhood. Eleven of the comparables were described as being improved properties like the subject. The comparables have land assessments of \$16,700. The subject's land assessment of \$15,780 is below the land assessments of the only comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the board of review disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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.



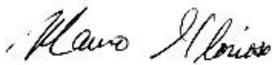
Chairman



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: January 24, 2014



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.