



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

APPELLANT: George Kourieh
DOCKET NO.: 12-00017.001-R-1
PARCEL NO.: 17-2-20-02-17-303-008

The parties of record before the Property Tax Appeal Board are George Kourieh, 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: \$ 4,890
IMPR.: \$25,180
TOTAL: \$30,070

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Madison County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story frame dwelling that has 1,792 square feet of living area. The dwelling was constructed in 1988. Features include a crawl space foundation, central air conditioning, one fireplace, and a 390 square foot

garage. The subject lot has 67.25 feet of water frontage. The subject property is located in Nameoki Township, Madison County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a document labeled "price adjusted comparables" which contained limited information for three suggested comparable sales. The report was not signed nor were the credentials of the person(s) who prepared the report disclosed. The analysis did not disclose comparables' proximate location, design, exterior construction, or features such as basements, central air conditioning, fireplaces or garages. The only physical characteristics considered in the comparable analysis were the address, number of bathrooms, number of bedrooms and dwelling size. The comparables sold from December 2012 to March 2013 for prices ranging from \$56,600 to \$78,000 or from \$44.90 to \$47.56 per square foot of living area including land. The analysis included adjustments to the comparables for the number of days on the market, number of bathrooms, number of bedrooms and dwelling size resulting in adjusted sale prices ranging from \$53,967 to \$77,298. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted.

The appellant also submitted the subject's tax bills from 2009 through 2012 and a letter with attached photographs depicting some condition issues with respect to the subject's windows and a few electrical outlets.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final equalized assessment of \$30,070¹. The subject's assessment reflects an estimated market value of \$90,273 or \$50.38 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Madison County of 33.31%.

In support of the subject's assessment, the board of review submitted three comparable sales located in close proximity

¹ The original decision issued by the board of review depicts the subject's final assessment of \$35,280. However, the board of review issued an amended decision for a lower assessment amount of \$31,720. After the amended decision was issued, the board of review applied a .9482 township equalization factor, which further reduced the subject's assessment to \$30,070. The final equalized assessment of \$30,070 is accurately depicted on the subject's 2012 tax bill.

within the subject's neighborhood. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size and features. The comparables sold from March 2010 to July 2013 for prices ranging from \$77,000 to \$155,000 or from \$47.89 to \$93.60 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the board of review argued the comparables are not located in the subject's neighborhood and are from 2.4 to 3.52 miles from the subject. Additionally, the board of review argued the sales submitted by the appellant are "invalid" because they were sold by financial institutions or the government.

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

Conclusion of Law

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. 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. None of the comparables are located in the subject's neighborhood; two comparables are considerably older than the subject and one comparable is considerably smaller than the subject. Furthermore, the appellant failed to disclose the comparables' land area, design, exterior construction, or features such as basements, central air conditioning, fireplaces or garages, which further undermines the weight and credibility of the evidence. The Board also gave less weight to comparable #1 submitted by the board of review due to its dissimilar design and older age when compared to the subject. The Board finds comparables #2 and #3 submitted by the board of review are more similar to the subject in location, design, size, age and features. These comparables sold for prices of \$147,500 and \$155,000 or \$86.76 and \$93.60 per square foot of living area including land. The subject's

assessment reflects a market value of \$90,273 or \$50.38 per square foot of living area including land, which is less than the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is 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.

Chairman

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.