



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

APPELLANT: Larry Hazen
DOCKET NO.: 13-00034.001-R-1
PARCEL NO.: 24-1-01-19-00-000-001.007

The parties of record before the Property Tax Appeal Board are Larry Hazen, 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: \$ 8,100
IMPR: \$ 90,250
TOTAL: \$ 98,350

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 assessments for the 2013 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 is improved with a one-story single family dwelling of brick and frame exterior construction containing

2,470¹ square feet of living area. The dwelling was constructed in 1996. Features of the property include a full basement with 1,000 square feet of finished area, central air conditioning, a fireplace and a 962 square foot garage. The property has 2.32 acres of land area. The subject property is located in Godfrey Township, Madison County.

The appellant argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellant submitted an assessment inequity analysis of five comparables, one comparable sale and one comparable that was listed for sale. The comparables are located in close proximity to the subject. The comparables were improved with a one-story style dwelling and four, two-story style dwellings that ranged in size from 2,773 to 4,170 square feet of living area. The dwellings were constructed from 1994 to 2002. Features had varying degrees of similarity when compared to the subject in terms of basements, finished basement area, central air conditioning, fireplaces and garage size. These properties had sites that ranged in size from 2.26 to 3.41 acres of land area. The comparables had improvement assessments that ranged from \$86,350 to \$117,010 or from \$28.00 to \$34.71 per square foot of living area. Comparable #4 sold in September 2013 for \$287,000 or \$100.14 per square foot of living area including land. Comparable #5 was listed for sale in the open market for an offering price of \$299,900 or \$108.15 per square foot of living area including land.

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 total assessment for the subject of \$98,350. The subject's assessment reflects a market value of \$294,903 or \$119.39 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Madison County of 33.35% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$90,250 or \$36.53 per square foot of living area.

¹ The appellant's evidence indicates the subject dwelling has 2,454 square feet of living area. After reviewing the subject's property record card that has a schematic drawing of the subject dwelling, the Board finds the subject dwelling has 2,470 square feet of living area, which includes 16 square feet of bay window space.

To demonstrate the subject property's assessment was reflective of market value and equitably assessed, the board of review submitted information on six comparables located within the subject's subdivision. One comparable was also used by the appellant. The comparables were improved with one-story single family brick dwellings that range in size from 1,986 to 2,866 square feet of living area. The comparables were constructed from 1995 to 2006. Features had varying degrees of similarity when compared to the subject in terms of basements, finished basement area, central air conditioning, fireplaces and garage size. These properties had sites that ranged in size from 2.15 to 3.74 acres of land area. The comparables had improvement assessments that ranged from \$82,360 to \$107,210 or from \$37.41 to \$47.51 per square foot of living area. Comparables #1 through #3 sold from March to October of 2013 for prices ranging from \$287,000 to \$349,000 or from \$100.14 to \$140.66 per square foot of living area including land.

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

Conclusion of Law

The taxpayer argued in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted on this basis.

The parties submitted 10 suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables #1, #2, #3 and #5 submitted by the appellant due to their dissimilar two-story design when compared to the subject. Furthermore, comparables #2 and #3 are considerably larger in dwelling size when compared to the subject. The Board gave less weight to comparables #5 and #6 submitted by the board of review due to their newer age when compared to the subject. The Board finds comparables #4 submitted by the appellant and comparables #1 through #4 submitted by the board of review were most similar

to the subject property in location, style, age, size and features. These comparables had improvement assessments that ranged from \$82,360 to \$107,210 or from \$37.41 to \$39.67 per square foot of living area. The subject's improvement assessment of \$90,250 or \$36.11 per square foot of living area falls below the range established by the best comparables in this record on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed.

The appellant argued overvaluation as an alternative basis of the appeal. 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted on this basis.

The parties submitted three comparable sales and one sale offering for the Board's consideration. These comparables were relatively similar to the subject in location, style, age, size, features and land area. These properties sold or were listed for sale for prices ranging from \$287,000 to \$349,000 or from \$100.14 to \$140.66 per square foot of living area including land. The subject's assessment reflects a market value of \$294,903 or \$119.39 per square foot of living area including land, which falls within the range established by the best comparables in this record. Based on this record the Board finds no reduction in the subject's assessment is justified on this basis.

In conclusion, the Board finds the assessment as determined by the board of review is correct and no reduction 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

Klaus 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.