



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

APPELLANT: Jerry Buck
DOCKET NO.: 13-00069.001-R-1
PARCEL NO.: 02-2-18-30-03-302-013

The parties of record before the Property Tax Appeal Board are Jerry Buck, 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: \$ 18,630
IMPR.: \$ 101,770
TOTAL: \$ 120,400

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 2,546 square feet of living area. The dwelling was constructed in 2006. Features of the property include a full unfinished basement, central air conditioning, a fireplace, a swimming pool

and a 998 square foot attached garage. The property has a 22,344 square foot site. The subject property is located in Saline Township, Madison County.

The appellant argued the subject property was inequitably assessed. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted an assessment analysis of four comparables located in close proximity to the subject. The comparables were improved with one-story style brick or brick and frame dwellings that ranged in size from 2,270 to 2,937 square feet of living area. The dwellings were constructed from 2005 to 2011. Features had varying degrees of similarity when compared to the subject. The comparables had equalized improvement assessments¹ that ranged from \$65,855 to \$91,750 or from \$24.76 to \$39.37 per square foot of living area.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,400. The subject property has a final improvement assessment of \$101,770 or \$39.97 per square foot of living area after application of the Saline Township equalization factor of .9749.

To demonstrate the subject property's assessment was equitably assessed, the board of review submitted information on three comparables located in close proximity to the subject. The comparables were improved with one-story single family brick and frame dwellings that range in size from 2,055 to 2,642 square feet of living area. The comparables were constructed from 2005 to 2007. Features had varying degrees of similarity when compared to the subject. The comparables had equalized improvement assessments that ranged from \$82,300 to \$99,170 or from \$37.54 to \$40.71 per square foot of living area.

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

Conclusion of Law

¹ Subsequent to filing this appeal by the appellant, the Madison County Board of Review issued a .9749 equalization factor in Saline Township for tax year 2013, which reduced the improvement assessments of the comparables.

The taxpayer argued 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 seven suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant due its larger dwelling size when compared to the subject. The Board also gave less weight to comparable #3 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining five comparables submitted by the parties were most similar to the subject property in location, style, age, size and features. These comparables had improvement assessments that ranged from \$65,855 to \$99,170 or from \$24.76 to \$40.71 per square foot of living area. The subject property has an improvement assessment of \$101,770 or \$39.97 per square foot of living area, which falls within the range established by the most similar comparables in this record on a per square foot basis. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed.

In conclusion, the Board finds the subject's 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.

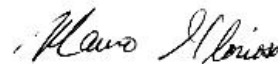
Chairman




Member



Member



Member



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: August 21, 2015



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.