



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

APPELLANT: Lyle Ward
DOCKET NO.: 13-00141.001-R-1
PARCEL NO.: 14-2-15-27-01-101-038

The parties of record before the Property Tax Appeal Board are Lyle Ward, 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: \$ 25,760
IMPR.: \$ 73,890
TOTAL: \$ 99,650

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 two-story single family dwelling of brick and frame exterior construction containing

2,746¹ square feet of living area. The dwelling was constructed in 2001. Features of the property include a full basement that is partially finished, central air conditioning, a fireplace and a 733 square foot garage. The property has a 77,826 square foot site. The subject property is located in Edwardsville Township, Madison County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed. The subject's land assessment was not contested. In support of these claims, the appellant submitted an analysis of four comparables located in close proximity to the subject. The comparables were improved with two-story style brick and frame dwellings that ranged in size from 1,878 to 2,608 square feet of living area². The dwellings were constructed from 2000 to 2003. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments³ that ranged from \$57,110 to \$67,600 or from \$21.90 to \$34.45 per square foot of living area. The comparables sold from October 2011 to April 2013 for prices ranging from \$257,000 to \$285,000 or from \$98.54 to \$151.76 per square foot of living area including land.

In his narrative brief, the appellant argued the comparables have assessed valued averaging \$11,455 less than the subject and they sold for an average of \$82,900 less than their estimated market value as reflected by their 2011 or 2012 assessments.

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 \$99,650. The subject's assessment reflects a market value of \$298,801 or \$108.81 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

¹ The appellant described the subject dwelling having 2,269 square feet of living area, but submitted no evidence to support this claim. After reviewing the subject's property record card that has a schematic drawing of the dwelling, the Board finds the subject dwelling has 2,746 square feet of living area as described by the board of review.

² Based on property record cards, the appellant used incorrect dwelling sizes for the comparables.

³ Subsequent to filing this appeal by the appellant, the Madison County Board of Review issued a .9898 equalization factor in Edwardsville Township for tax year 2013, which reduced the improvement assessments of the comparables.

improvement assessment of \$73,890 or \$26.91 per square foot of living area.

To demonstrate the subject property's assessment was reflective of market value and equitably assessed, the board of review submitted information on four comparables located within the subject's subdivision. One comparable was also used by the appellant. The comparables were improved with two-story style brick and frame dwellings that ranged in size from 2,604 to 3,030 square feet of living area. The dwellings were constructed from 2001 to 2003. Features had varying degrees of similarity when compared to the subject. The comparables had equalized improvement assessments that ranged from \$64,220 to \$105,170 or from \$24.66 to \$34.71 per square foot of living area. The comparables sold from August 2011 to June 2013 for prices ranging from \$270,000 to \$345,000 or from \$103.69 to \$115.93 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 seven suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 submitted by the appellant due to its considerably smaller dwelling size when compared to the subject. The Board finds the remaining six comparables submitted by the parties were most similar to the subject property in location, style, age, size and features. These comparables had equalized improvement assessments that ranged from \$57,110 to \$105,170 or from \$21.90 to \$34.71 per square foot of living area. The

subject's improvement assessment of \$73,890 or \$26.91 per square foot of living area falls within the range established by the most similar comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject property is equitably assessed. As result, the Board finds the appellant did not demonstrate by 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 seven comparable sales for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the appellant. Comparable #1 is considerably smaller in dwelling size when compared to the subject. Comparable #2 sold in 2011, which is a less reliable indicator of market value as of the subject's January 1, 2013 assessment date. The Board also gave less weight to comparable #2 submitted by the board of review. Comparable #2 sold in 2011, which is a less reliable indicator of market value as of the subject's January 1, 2013 assessment date. The Board finds the remaining four comparables were relatively similar to the subject in location, style, age, size, features and land area. These properties sold for prices ranging from \$270,000 to \$345,000 or from \$103.69 to \$115.93 per square foot of living area including land. The subject's assessment reflects a market value of \$298,801 or \$108.81 per square foot of living area including land, which falls within the range established by the best comparable sales in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is reflective of market value. Thus, no reduction in the subject's assessment is justified on this basis.

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

K. L. Ferr

Member

JR

Member

Mark Albino

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: August 21, 2015

A. Portol

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.