



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

APPELLANT: Donald Brown
DOCKET NO.: 14-00149.001-R-1
PARCEL NO.: 23-2-07-11-20-402-036

The parties of record before the Property Tax Appeal Board are Donald Brown, the appellant; and the Madison County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$1,460
IMPR.: \$26,130
TOTAL: \$27,590

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 2014 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 multi-family dwelling of frame construction with 3,480 square feet of building area. The building was constructed in 1890. Features of the property include four units, a basement and a garage with 392 square feet of building area. The property has a 4,900 square foot site and is located in Alton, Alton Township, Madison County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on 10 comparables that ranged in size from 2,520 to 3,568 square feet of building area. The data provided by the appellant disclosed that eight of the comparables had either 2 or 4 units. These properties had improvement assessments that ranged from \$7,690 to \$21,710 or from \$2.50 to \$7.40 per square foot of building area. The appellant reported the land sizes for the comparables as ranging from 4,791 to 22,681 square feet of land area. The appellant provided the land assessments for 9 of the comparables that ranged from \$760 to \$5,090 or from approximately \$.12 to \$.44 per square

foot of land area. The appellant also disclosed that two of the comparables sold in October 2014 and November 2014 for prices of \$25,900 and \$46,000 or for \$7.26 and \$15.83 per square foot of building area, including land. Two of the comparables were described as being on the market. One comparable had an original asking price in July 2014 of \$44,900 or \$17.06 per square foot of building area that was reduced to \$34,900 or \$13.26 per square foot of building area. The second comparable had an asking price of \$27,500 or \$7.05 per square foot of building area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$1,000 and the improvement assessment be reduced to \$21,810 for a total revised assessment of \$22,810.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,590. The subject's assessment reflects a market value of \$82,803 or \$23.79 per square foot of building area and \$20,701 per unit using the 2014 three year average median level of assessments for Madison County of 33.32%. The subject property has an improvement assessment of \$26,130 or \$7.51 per square foot of building area. The subject property has a land assessment of \$1,460 or \$.30 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on six comparables improved with two-story multi-family buildings of frame construction that ranged in size from 2,432 to 3,209 square feet of building area. The buildings were constructed from 1850 to 1907. The buildings had from 2 to 4 apartments, each comparable had a basement, one comparable had central air conditioning, and two comparables had garages with 414 and 264 square feet of building area, respectively. The comparables had sites ranging in size from 5,220 to 18,136 square feet of land area. The comparables had improvement assessments that ranged from \$11,810 to \$36,060 or from \$4.84 to \$11.24 per square foot of building area. The comparables had land assessments ranging from \$760 to \$4,610 or from \$.12 to \$.83 per square foot of land area. Board of review comparable #6 was also used by the appellant.

Two of the comparables sold in February 2012 and April 2013 for prices of \$75,000 and \$59,893 or for \$30.83 and \$24.56 per square foot of building area or for \$25,000 and \$14,973 per unit.

In rebuttal the appellant commented on the comparables provided by the board of review noting that comparable #1 was of stucco construction; comparable #3 has an improvement assessment of \$4.84 per square foot of building area while the subject has an improvement assessment of \$7.51 per square foot of building area; and asserted that comparable #4 has been totally remodeled with 100 amp electrical service, new plumbing and new central air conditioning.

Conclusion of Law

The taxpayer contends 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 a reduction in the subject's assessment is not warranted based on assessment inequity.

With respect to the improvement assessment the record contains information on 14 comparables submitted by the parties that had varying degrees of similarity to the subject's multi-family dwelling. These comparables had improvement assessments that ranged from \$2.50 to \$11.24 per square foot of building area. Those comparables described as having four units had improvement assessments ranging from \$4.50 to \$11.24 per square foot of building area. The subject property has an improvement assessment of \$7.51 per square foot of building area, which is within the range established by the comparables. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified on this basis.

With respect to the land assessment the record contains fourteen comparables that had land assessments ranging from \$.12 to \$.83 per square foot of land area. The subject property has a land assessment of \$.30 per square foot of land area, which is within the range established by the comparables in this record. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified on this basis.

The appellant also raised an overvaluation argument. 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 a reduction in the subject's assessment is not warranted.

The Board finds the record contains information on six comparables, four of which sold and two were described as listings. These comparables had listing prices or sales prices ranging from \$25,900 to \$75,000 or from \$7.05 to \$30.83 per square foot of building area, including land. The subject's assessment reflects a market value of \$82,803 or \$23.79 per square foot of building area, including land, which is within the range established by these comparable on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified based on overvaluation.

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: _____

CERTIFICATION

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: September 23, 2016



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.