



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

APPELLANT: Arthur Lampitt  
DOCKET NO.: 14-00395.001-R-1  
PARCEL NO.: 22-2-20-18-16-403-063

The parties of record before the Property Tax Appeal Board are Arthur Lampitt, the appellant, and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$2,150  
**IMPR.:** \$1,850  
**TOTAL:** \$4,000

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 is improved with a one-story dwelling with vinyl siding containing 576 square feet of living area. The dwelling is approximately 75 years old. Features of the home include a full unfinished basement, one bedroom and a detached garage with 480 square feet of building area. The property has a 5,000 square foot site and is located in Granite City, Granite City Township, Madison County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings that ranged in size from 640 to 868 square feet of living area. The dwellings

ranged in age from 79 to 92 years old. Each comparable had an unfinished basement, two comparables had central air conditioning and two comparables had detached garages. The appellant provided copies of the Multiple Listing Service listings for each comparable. Each comparable was described as a one-bedroom dwelling. The comparables were located from one block to five blocks from the subject property. The sales occurred from April 2012 to December 2014 for prices ranging from \$9,000 to \$12,713 or from \$12.00 to \$17.66 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$4,000 which would reflect a market value of approximately \$12,000 or \$20.83 per square foot of living area, including land.

The appellant testified that he purchased the property in August 2012 for \$260 from a person who needed to dispose of the property. The appellant testified the dwelling had termite and fire damage when he purchased it. The appellant testified he spent \$6,000 rehabbing the dwelling and the home has one bedroom.

Under cross-examination the appellant acknowledged that at least two of the comparables were bank owned or HUD properties and asserted that was the market in the subject's area. The appellant also testified that the garage was non-functional because you cannot get to the garage without bumping into the neighbor's fence. He explained the garage is more of a storage shed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,400. The subject's assessment reflects a market value of \$31,212 or \$54.19 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Madison County of 33.32% as determined by the Illinois Department of Revenue.

The board of review appeared before the Property Tax Appeal Board by its members and provided information on three comparable sales in support of its contention of the correct assessment of the subject property. The comparables were improved with one-story dwellings of frame construction that ranged in size from 900 to 1,056 square feet of living area. The comparables ranged in age from 86 to 94 years old. Each comparable had a full unfinished basement, each comparable had central air conditioning and one comparable had a garage. The comparables had the same neighborhood code as the subject property and two were located on the same street as the subject property. The comparables sold from January 2013 to November 2014 for prices ranging from \$53,542 to \$70,000 or from \$52.08 to \$77.77 per square foot of living area, including land. Based on this data the board of review recommended the subject's assessment be reduced to \$9,000.

Under cross-examination the board of review representative, Tamaro Soland, agreed that the copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with comparable sale #2

indicated there was a sale of this property in the fulfillment of an installment contract initiated in 2014. The transfer declaration disclosed a sales price of \$43,000 or \$46.94 per square foot of living area. This transfer declaration was not associated with the January 2013 sale of this property referenced in the board of review grid analysis. Furthermore, the PTAX-203 Illinois Real Estate Transfer Declaration associated with board or review sale #3 disclosed the property was not advertised for sale and the sale was between related individuals or corporate affiliates.

In rebuttal the appellant indicated that Georgeoff and Edmonds, the seller and buyer for the 2014 installment contract associated with board of review sale #2, had a partnership. He testified that he could find no documentation to support this assertion but he has had conversations with Edmonds on several occasions who told him they had a partnership.

#### **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 met meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales as these properties were most similar to the subject dwelling in size. Furthermore, each of these comparable sales was improved with a one-bedroom dwelling similar to the subject dwelling. These most similar comparables sold for prices ranging from \$9,000 to \$12,713 or from \$12.00 to \$17.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$31,212 or \$54.19 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given the board of review comparables as they differed from the subject in size. Furthermore, board of review sale #3 does not appear to have been an arm's length transaction as the transfer declaration indicated the property was not advertised for sale and the sale was between related individuals. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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.

*Mario Alvares*

Chairman

*K. L. Ferris*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.