



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

APPELLANT: 63058097182012 Trust  
DOCKET NO.: 14-00420.001-R-1  
PARCEL NO.: 23-2-07-01-09-102-010

The parties of record before the Property Tax Appeal Board are 63058097182012 Trust, the appellant; and the Madison County Board of Review.<sup>1</sup>

Based on the facts and exhibits presented in this matter, 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:** \$1,060  
**IMPR.:** \$6,940  
**TOTAL:** \$8,000

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 with finished attic single family dwelling of frame construction with 828 square feet of ground floor living area and 1,242 square feet of total living area when considering the finished attic. The dwelling was constructed in 1952. Features of the home include a basement and central air conditioning. The property has a site with approximately 8,200 feet of land area and is located in Alton, Alton Township, Madison County.

Appearing before the Property Tax Appeal Board was Cynthia Shriver, trustee, contending both overvaluation and assessment inequity as the bases of the appeal. Shriver began the hearing by explaining that she is in a program and is identified as a certified affordable housing provider.

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<sup>1</sup> A consolidated hearing was held with Docket No. 14-02963.001-R-1, which was an appeal on the same property generated from a decision from the Madison County Board of Review applying a township equalization factor of .9736. Although the appellant requested the appeal be withdrawn, the Property Tax Appeal Board (PTAB) will issue a separate decision in order to clarify the extent of the PTAB's authority to grant relief.

She is part of a nationwide network with the goal of producing more home ownership. Shriver explained they buy properties in a variety of ways and don't over-improve them but improve them to meet occupancy requirements. They try to qualify individuals who ultimately can go through traditional banking to purchase property. The subject property was part of this program.

Ms. Shriver testified the subject dwelling has 960 square feet of living area on the main floor, which excludes the attic area, based on the Multiple Listing Service. Ms. Shriver testified that the second floor area could not be used as a bedroom due to ceiling heights. She further testified that the subject property was purchased out of foreclosure on August 29, 2012 for a price of \$17,000. She testified the property was advertised through Multiple Listing Service (MLS) and further stated the subject was a HUD property and goes through an online bidding process. She also testified the property was listed for sale on February 27, 2012. She testified the listing price was \$37,100 and the parties to the transaction were not related.

In support of the overvaluation and assessment inequity arguments the appellant provided information on four comparables described as being improved with three, one-story dwellings and one, two-story dwelling of frame construction that ranged in size from 672 to 1,619 square feet of living area. The dwellings were constructed from approximately 1882 to 1940. The comparables were located from 1.44 to 3.65 miles from the subject property. The appellant indicated that two of the comparables had central air conditioning and one comparable had a detached garage. The appellant testified each comparable had a basement. These properties sold from December 2013 to September 2014 for prices ranging from \$8,000 to \$16,650 or from \$8.66 to \$11.90 per square foot of living area. These same comparables had improvement assessments ranging from \$960 to \$10,060 or from \$1.07 to \$7.31 per square foot of living area. She noted the assessments on these properties were excessive in relation to their respective purchase prices.

The appellant testified that subsequent to the purchase a new roof was installed because the roof was leaking at a cost of \$3,000 to \$4,000. New flooring was also placed in the bathroom. She also testified the dwelling is a one bedroom home.

The appellant requested the subject's assessment be reduced to \$5,666 to reflect the purchase price.

The board of review appeared before the Property Tax Appeal Board through its members, Bessie Powers, Tamara Soland and Susan Rolens, and presented the "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,480. The subject's assessment reflects a market value of \$49,460 or \$39.82 per square foot of total 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 subject property has an improvement assessment of \$15,420 or \$12.42 per square foot of living area.

The board of review presented information on two comparables in support of the assessment. The comparables were described as being improved with one-story with finished attic dwellings of frame or brick construction that had 690 and 1,410 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage. One comparable had a fireplace. These properties sold in June 2014 and August 2012 for prices of \$37,000 and

\$49,900 or for \$52.62 and \$35.39 per square foot of living area, including land, respectively. These properties had improvement assessments of \$12,220 and \$14,640 or \$17.71 and \$10.38 per square foot of living area, respectively.

Ms. Powers testified on behalf of the board of review that the subject's second floor area may be used as living area even though it could not be used as a bedroom due to ceiling heights. Ms. Powers also indicated that 2014 was the beginning of a new general assessment period for this township. Ms. Powers indicated the board of review was willing to stipulate to a revised assessment of \$16,030.

In rebuttal the appellant provided four additional comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 86 Ill.Admin.Code 1910.66(c).

Pursuant to this rule the Property Tax Appeal Board finds the new comparables provided by the appellant are improper rebuttal evidence and the Board will not consider these new properties in determining the correct assessment of the subject property.

### **Conclusion of Law**

The appellant contends in part 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 this burden of proof and a reduction in the subject's assessment is warranted.

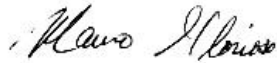
As an initial matter the Property Tax Appeal Board finds the best evidence of size to be that presented by the board of review, which included a copy of the subject's property record card with a schematic diagram of the dwelling. The Board finds the subject dwelling has 1,242 square feet of above grade living area, including the finished attic area. The Board recognizes that the second floor area may not be used as a bedroom due to ceiling height but it is improved with finished living area.

The Board finds the best evidence of market value to be appellant's comparable sales and board of review sale #1. These properties sold from December 2013 to September 2014 for prices ranging from \$8,000 to \$37,000 or from \$8.66 to \$53.62 per square foot of living area, including land. Only one comparable commanded had higher price per square foot of living area than the market value reflected by the subject's assessment but this property was significantly smaller than the subject dwelling. The Board also finds the subject sold in August 2012 for a price of \$17,000. The Board finds some weight should be given this purchase price but further finds that the sale is somewhat dated relative to the assessment date at issue and that the dwelling underwent some repairs following the purchase to make the dwelling habitable. Less weight was

given board of review sale #2 due to its brick construction and the fact the sale occurred in August 2012, not particularly proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also marked assessment equity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data and considering the reduction to the subject's assessment based on the appellant's overvaluation argument, the Board finds a further reduction to the assessment based on assessment inequity is not 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.



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.