



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

APPELLANT: Benevolent Chimney Trust  
DOCKET NO.: 14-00457.001-R-1  
PARCEL NO.: 23-2-08-17-06-102-012

The parties of record before the Property Tax Appeal Board are Benevolent Chimney Trust, 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 **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:** \$1,450  
**IMPR.:** \$12,550  
**TOTAL:** \$14,000

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.<sup>1</sup>

**Findings of Fact**

The subject property is improved with a 1.5-story dwelling of frame construction with 1,535 square feet of living area. The dwelling was constructed in 1945. Features of the home include an unfinished 905 square foot basement, central air conditioning, a fireplace and shed with 200 square feet of building area. The property has a 7,000 square foot site and is located in Alton, Alton Township, Madison County.

Cynthia Shriver, co-trustee, appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on five comparable sales described as being improved with a

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<sup>1</sup> A consolidated hearing was held with Docket No. 14-02960.001-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 Although the appellant requested the appeal be withdrawn, the Property Tax Appeal Board (PTAB) will issue a separate decision in order to clarify the extent of the PTAB's authority to grant relief.

1-story dwelling, three 1.5-story dwellings and a 2-story dwelling. In her analysis Shriver indicated the subject dwelling has 1,325 square feet of living area, which was based on the Multiple Listing Service (MLS) listing. The comparable dwellings were of frame construction and ranged in size from 949 to 1,550 square feet of living area. The dwellings were constructed from 1919 to 1957. Each comparable was described as having central air conditioning and three comparables have a one-car or a two-car detached garage and one comparable has an additional carport. The appellant indicated on the grid analysis that the comparables were located from 1.1 to 2.35 miles from the subject property. These properties sold from January 2014 to December 2014 for prices ranging from \$11,800 to \$33,000 or from \$7.78 to \$26.34 per square foot of living area, including land. These same comparables had improvement assessments that ranged from \$7,390 to \$20,570 or from \$4.77 to \$19.37 per square foot of living area.

The appellant also indicated the subject property was purchased in July 25, 2013 for a price of \$25,000. The appellant testified that the property was purchased from Fannie Mae (Federal National Mortgage Association) as a foreclosure. The appellant testified that the asking price was \$39,900 and the property was listed on January 17, 2013. The appellant indicated the Multiple Listing Service indicated the property had been on the market for 189 days. She also testified the property was purchased through a Realtor and the parties were not related.

Ms. Shriver testified that at the time of purchase the kitchen was completely non-functional as no plumbing worked in the kitchen. The flooring in the kitchen had to be replaced, new cabinets had to be installed in the kitchen and the countertop had to be replaced. She also testified that the dwelling needed roof repairs around the chimney, the plumbing in the second floor bathroom had to be replaced, ceramic tile was installed in the bathroom and some broken windows had to be replaced. Based on the best of her recollection the witness testified the cost to make the kitchen repairs was \$3,000 to \$4,000 and the plumbing repairs cost \$800 to \$900. The witness also testified the fireplace was non-functional.

Based on this evidence the appellant requested the subject's assessment be reduced to \$8,270.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,360. The subject's assessment reflects a market value of \$55,102 or \$35.90 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 subject property has an improvement assessment of \$11.02 per square foot of living area.

The board of review appeared before the Property Tax Appeal Board by its members, Bessie Powers, Tamara Soland and Susan Rolens, and submitted information on three comparable sales. In its analysis the board of review indicated the subject property had 1,535 square feet of living area. The comparables were improved with two 1.5-story dwellings and a 2-story dwelling of frame construction ranging in size from 985 to 1,350 square feet of living area. Each comparable has an unfinished basement and central air conditioning. One comparable has a fireplace and two comparables have either a garage or a carport. The comparables were described as being located from .12 to .93 of a mile from the subject property. The sales occurred from July 2013 to May 2014 for prices ranging from \$41,000 to \$83,700 or from \$31.98 to \$63.86 per square foot of living area, including land. To document the subject's sale and its comparable sales the board

of review provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration. The comparables have improvement assessments ranging from \$8,820 to \$22,790 or from \$6.88 to \$17.95 per square foot of living area.

The board of review also asserted the subject property had been renovated and provided copies of photographs depicting the subject dwelling before and after renovation. The board of review also submitted a print-out with a date of June 19, 2015 disclosing the subject property was available for \$950 per month.

Ms. Powers testified that 2014 was the beginning of a new general assessment period in the township. The board of review requested confirmation of the subject's assessment.

In rebuttal, Ms. Shriver testified that board of review comparable #1 has a built-in one-car garage while the subject has no garage; this property has a covered enclosed porch; and this property has two full bathrooms while the subject has 1.5 bathrooms. She testified with respect to board of review sale #2 the MLS sheet stated this property had stainless steel appliances, a large pantry with crown molding, updated lighting throughout, a gas fireplace and a fenced backyard. Ms. Shriver testified that board of review comparable #3 has a carport and a walkout basement, neither of which the subject has.

The appellant also contends the subject property had repairs and maintenance performed as required for occupancy.

In rebuttal the appellant also provided new 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 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 1,535 square feet of above grade living area.

The Board finds the subject property was purchased in July 2013 for a price of \$25,000. The testimony provided by the appellant disclosed the property was listed on the open market and the parties were not related. The board of review provided a copy of the subject's PTAX-203 Illinois Real Estate Transfer Declaration disclosing the property was advertised for sale but the property was a Bank REO (real estate owned) and the seller was a government agency. The appellant also provided testimony that the subject property was renovated to comply with occupancy requirements. The Board finds some weight should be given to the purchase price.

The record also contains information on nine comparable sales submitted by the parties to support their respective position. The comparables had varying degrees of similarity to the subject property. Less weight was given to appellant's comparable sale #5 as this property was improved with a one-story dwelling, differing from the subject in style. The remaining comparables sold for prices ranging from \$11,800 to \$83,700 or from \$8.66 to \$63.86 per square foot of living area, including land. Testimony indicated that the board of review comparables had superior attributes as compared to the subject property. The record disclosed, however, the board of review comparables were more similar to the subject property in location than were the comparables provided by the appellant. The subject's assessment reflects a market value of \$55,102 or \$35.90 per square foot of living area, including land, which is above each of the comparables provided by the appellant but below two of the three comparables provided by the board of review.

After considering the sales provided by the parties and the purchase of the subject property, 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.