



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

APPELLANT: 63058097182012 Trust
DOCKET NO.: 15-06714.001 -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.

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: \$ 1,060
IMPR.: \$15,420
TOTAL: \$16,480

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 2015 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 one-story dwelling with a finished attic of frame exterior construction that has 1,242 square feet of living area.¹ The dwelling was constructed in 1952. Features include a partial finished basement and central air conditioning. The subject has an 8,200-square foot site. The subject property is located in Alton Township, Madison County.

The appellant appeared before the Property Tax Appeal Board claiming both overvaluation and unequal treatment as the bases of the appeal. The subject's land assessment was not challenged. In support of these arguments, the appellant submitted descriptive information on five

¹ The appellant claimed the subject property had 960 square feet of living area, but submitted no evidence to support the reported dwelling size. The board of review submitted the subject's property record card with a schematic drawing of the dwelling depicting 828 square feet of ground floor area with 414 square feet of finished attic area, which totals 1,242 square feet of living area. The Board finds the best one only credible evidence of the subject's dwelling size is the subject's property record card that was submitted by the board of review.

comparable properties that were located from 2.8 to 3.9 miles from the subject. The comparables consist of one-story dwellings of frame exterior construction that were built from 1920 to 1955. The comparables have unfinished basements, three of which were walkout style. Three comparables have central air conditioning, three comparables have a detached garage and one comparable has a carport. The dwellings range in size from 876 to 1,485 square feet of living area and have sites that range in size from 4,400 to 8,283 square feet of land area. The comparables sold from September 2015 to February 2016 for prices ranging from \$13,000 to \$34,500 or from \$12.90 to \$23.23 per square foot of living area including land.

The comparables have improvement assessments ranging from \$7,380 to \$15,030 or from \$7.89 to \$17.16 per square foot of living area.

With respect to dwelling size, the appellant argued the finished attic area should not be considered living area due to its low ceiling height. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under cross-examination, the appellant acknowledged that a request to inspect the subject property by assessment officials was denied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,480. The subject's assessment reflects an estimated market value of \$49,834 or \$40.12 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Madison County of 33.07%. The subject property has an improvement assessment of \$15,420 or \$12.42 per square foot of living area.

The board of review argued appellant's comparable #3 was sold in "as is" condition and comparable #4 was a short sale. The board of review also claimed the subject dwelling was remodeled after its 2012 sale.

In support of the subject's assessment, the board of review submitted property record cards, photographs, Real Estate Transfer Declarations and a grid analysis of four comparables located from next door to .3 of a mile from the subject. The comparables consist one-story style dwellings of frame exterior construction that were built from 1930 to 1940. Comparable #1 has an unfinished attic and comparable #2 has a finished attic. Three comparables have unfinished basements and one comparable has a partial finished basement. The comparables have central air conditioning, two comparables have a fireplace and three comparables have a detached garage. The dwellings range in size from 675 to 1,542 square feet of living area and are situated on sites that contain from 6,000 to 11,050 square feet of land area. The comparables sold from June 2014 to May 2016 for prices ranging from \$37,000 to \$85,000 or from \$53.62 to \$68.15 per square foot of living area including land.

The comparables have improvement assessments ranging from \$12,220 to \$24,620 or from \$15.88 to \$19.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal², the appellant argued board of review comparable #1 has more land area, is smaller in dwelling size and has a garage. Comparable #2 is superior in dwelling size and features. The appellant also argued the subject dwelling was not remodeled, but repairs and maintenance were made as required by the Alton occupancy inspector.

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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location being 2.8 to 3.9 miles from the subject property. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, exterior construction, age, dwelling size and most features. They sold from June 2014 to May 2016 for prices ranging from \$37,000 to \$85,000 or from \$53.62 to \$68.15 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$49,834 or \$40.12 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparable for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

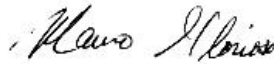
The taxpayer also argued assessment inequity as an alternative basis to the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in 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.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location being 2.8 to 3.9 miles from the subject property. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, exterior construction, age, dwelling size and most features. These comparables have improvement assessments ranging from \$12,220 to \$24,620 or from \$15.88 to \$19.45 per square foot of living area. The subject property has an improvement assessment of \$15,420 or \$12.42 per square foot

² During the hearing and in written rebuttal, the appellant claimed the board of comparables were superior to the subject in various aspects based on descriptive data from the Multiple Listing Service (MLS). However, the appellant did not submit these documents to the Property Tax Appeal Board for consideration.

of living area, which falls within the range established by the most similar assessment comparables contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparable for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: July 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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