



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

APPELLANT: David & Catherine Harris
DOCKET NO.: 16-05005.001-R-1
PARCEL NO.: 24-2-01-14-04-402-031

The parties of record before the Property Tax Appeal Board are David & Catherine Harris, the appellants, 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:	\$4,370
IMPR.:	\$40,250
TOTAL:	\$44,620

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2016 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 part two-story and part one-story dwelling of frame construction with 1,810 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 570 square foot garage. The property has a 22,000 square foot site and is located in Godfrey, Godfrey Township, Madison County.

¹ The appellants reported a dwelling size of 2,075 square feet of living area with no support for the figure. The board of review reported a dwelling size of 1,810 square feet and submitted a copy of the subject's property record card with a schematic drawing that supports the calculation. The Board finds the board of review provided the better evidence of the subject's dwelling size.

The appellants contend overvaluation as the basis of the appeal. Furthermore, the Board finds that the appellants filed this appeal from a Notice of Final Decision issued by the Madison County Board of Review which raised the subject's total assessment from \$43,210 to \$44,620 due to the application of a Godfrey Township equalization factor of 1.0325. The Notice further indicates that the equalized assessed value of the subject property reflects a market value of \$133,870 which would be \$73.96 per square foot of living area, including land, based on the dwelling size of 1,810 square feet.

In support of the overvaluation argument, the appellants submitted information on four comparable sales located in the subject's subdivision and in nearby subdivisions to the subject. The comparables were described as dwellings that were built between 1962 and 1980. The appellants reported that the homes range in size from 1,418 to 2,200 square feet of living area with basements, one of which has finished area. Each home has central air conditioning, two of the comparables each have a fireplace and each home has a garage. The appellants reported three of the comparables sold between November 2016 and March 2017 for prices ranging from \$119,900 to \$145,000 or from \$65.91 to \$91.68 per square foot of living area, including land, based on the dwelling sizes reported by the appellants. The appellants also reported that comparable #4 is "for sale now" but failed to report the asking price of the property and provided no copy of a listing sheet or other such documentation to establish the asking price.

Based on this evidence, the appellants requested a reduced total assessment of \$35,180 which would reflect a market value of approximately \$105,540 or \$58.31 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$44,620. The subject's equalized assessment reflects a market value of \$134,075 or \$74.07 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Madison County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum which asserted that the appellants "used bi-levels and a 1 story for their comparables and older comparables" with no documentation to support the assertion concerning dwelling types/designs such as the applicable property record cards along with a grid "correcting" the appellants' data submission.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .5 of a mile to 6.4-miles from the subject property. The comparables consist of two, two-story and two, part two-story and part one-story dwellings that were built between 1991 and 1993. The comparables range in size from 1,904 to 2,274 square feet of living area and feature unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 399 to 520 square feet of building area. The properties sold between July 2014 and July 2016 for prices ranging from \$149,500 to \$180,000 or from \$74.42 to \$79.16 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's equalized assessed value.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this record.

The Property Tax Appeal Board has given little weight to the appellants' three sales and one purported listing. The three sales, while close in location to the subject property and with varying degrees of similarity in style and size, are each much older homes than the subject having been built between 1962 and 1971 whereas the subject was built in 1987. As to the purported listing, the appellants failed to provide any data on asking price so that a comparison could be made between the subject's estimated market value and a purportedly similar home that is "for sale now."

The Board has also given reduced weight to board of review comparable #2 as the supporting documentation concerned a sale price in March 2017 for \$189,500 which was not advertised; the board of review failed to provide documentation to support the reported sale price in July 2016 of \$149,500 that was set forth in the grid analysis. Furthermore, the Board finds that the fact that comparable #2 sold twice in less than a one year period suggests that the property may have been in need of renovation and was purchased at a low price, remodeled and then resold in 2017. The Board has also given little weight to board of review comparable sale #3 since the sale date in July 2014 is less likely to be indicative of the subject's estimated market value as of the valuation date of January 1, 2016.

On this limited record, the Board finds the best remaining evidence of market value to be board of review comparable sales #1 and #4, despite substantial differences in location, each home was built in 1991 and each home is larger than the subject dwelling. These two best comparables on this record sold in May 2016 for prices of \$158,000 and \$167,000 or for \$74.42 and \$78.04 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$134,075 or \$74.07 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments to these two board of review comparables for these differences when compared to the subject, the Board finds a reduction in the subject's assessment 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. 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: November 20, 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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