



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

APPELLANT: Alan Rose
DOCKET NO.: 17-05434.001-R-1
PARCEL NO.: 09-1-22-17-00-000-012.005

The parties of record before the Property Tax Appeal Board are Alan Rose, 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: \$22,820
IMPR.: \$64,180
TOTAL: \$87,000

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 2017 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 of frame with brick trim construction containing 1,896 square feet of living area. The dwelling was built in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached three-car garage. The property also has a detached garage with 720 square feet of building area that was constructed in 2005. The property has a two-acre site and is located in Troy, Jarvis Township, Madison County. The subject's property information sheet from the Chief County Assessment Official's website describes the land as a water-front site.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted information on three comparables improved with one-story dwellings with vinyl siding that range in size from 1,755 to 1,983 square feet of living area. The homes were built from 1996 to 2006. Each property has a basement with one having finished area, central air conditioning, one fireplace and a garage ranging in size from

676 to 954 square feet of building area. These properties have improvement assessments ranging from \$49,650 to \$67,830 or from \$27.30 to \$38.65 per square foot of living area. Comparables #1 and #2 have sites with 2.00 acres with land assessments of \$9,160 and \$22,400 or \$4,580 and \$11,200 per acre. Appellant's comparable #2 is described as having a water-front site on the property information sheet from the Chief County Assessment Official's website. Appellant's comparable #3 has a 10,450 square foot site with a land assessment of \$15,460 or \$1.48 per square foot of land area, which equates to \$64,444 per acre. The appellant's equity analysis appears to be based on the pre-equalized assessments of the subject property and the comparables.

Appellant's comparables #1 and #2 sold in December 2015 and August 2015 for prices of \$300,000 and \$260,000 or \$170.94 and \$142.94 per square foot of living area, including land, respectively.

The appellant's evidence included a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 22, 2018 disclosing the appellant filed the appeal from the application of a township equalization factor of 1.0213 increasing the assessment from \$85,180 to \$87,000. The appellant requested the subject's land assessment be reduced to \$19,000, the improvement be reduced to \$60,000, for a total revised assessment of \$79,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,000. The subject's assessment reflects a market value of \$261,340 or \$137.84 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Madison County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an equalized land assessment of \$22,820 or \$11,410 per acre and an improvement assessment of \$64,180 or \$33.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables improved with one-story dwellings with frame and brick trim construction ranging in size from 1,755 to 2,844 square feet of living area. The dwellings were built in 2006 and 2008. Each home has an unfinished basement, central air conditioning and an attached garage ranging in size from 816 to 954 square feet of building area. Two comparables each have on fireplace. These properties have sites of 2.00 or 2.02 acres. The sales occurred from December 2015 to August 2018 for prices ranging from \$300,000 to \$405,000 or from \$142.41 to \$170.94 per square foot of living area, including land. The comparables have improvement assessments ranging from \$69,270 to \$98,110 or from \$34.50 to \$39.47 per square foot of living area. Their land assessments range from \$9,360 to \$20,120 or from \$4,680 to \$9,960 per acre. Board of review comparable #2 is the same property as appellant's comparable #1.

Based on this evidence the board of review requested confirmation of the assessment.

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

The record contains four sales provided by the parties with one being a common sale. The Board gives less weight to board of review sale #3 due to its larger size in relation to the subject dwelling, more distant location from the subject property, and the fact this property sold in August 2018, approximately 20 months after the assessment date at issue. The Board gives most weight to appellant's comparables #1 and #2 as well as board of review sales #1 and #2, which includes the common sale. These properties are relatively similar to the subject property with the exception none have the additional detached garage that the subject property has. These properties sold for prices ranging from \$260,000 to \$316,000 or from \$142.94 to \$170.94 per square foot of living area, inclusive of the land. The subject's assessment reflects a market value of \$261,340 or \$137.84 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis and well supported given the subject property has the additional detached garage. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant contends assessment inequity as an alternative basis of 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 and a reduction in the subject's assessment is not warranted on this basis.

The record contains five equity comparables submitted by the parties to support their respective positions with one being common to both parties. The Board gives less weight to board of review comparable #3 due to its larger dwelling size in relation to the subject property and more distant location from the subject property. The four remaining comparables have dwellings that are relatively similar to the subject dwelling but none of the comparables has the additional detached garage that the subject property has, which would require upward adjustments to the comparables to make them more equivalent to the subject property. After applying the equalization factor to the appellant's comparables, these four properties have improvement assessments ranging from \$50,710 to \$75,370 or from \$27.88 to \$39.47 per square foot of living area. The subject's improvement assessment of \$64,180 or \$33.85 per square foot of living area falls within the range established by the best comparables in this record and well supported given the fact the property has the additional detached garage.

With respect to the land assessment, the Board finds only appellant's comparable #2 was described as having a water-front site like the subject property. This property has an equalized land assessment of \$22,880 or \$11,440 per acre. The subject has an equalized land assessment of \$22,820 or \$11,410, which is equitable in relation to the most similar site.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's property was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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



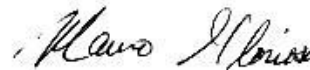
Member

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 21, 2020



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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