



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

APPELLANT: Phillip & Kristen Webber  
DOCKET NO.: 15-00001.001-R-1  
PARCEL NO.: 14-2-15-36-15-403-004

The parties of record before the Property Tax Appeal Board are Phillip and Kristen Webber, 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:** \$18,520  
**IMPR.:** \$83,580  
**TOTAL:** \$102,100

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 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 is improved with a part two-story and part one-story single family dwelling of frame and brick construction with 2,524 square feet of living area. The dwelling was constructed in 2013 and is approximately two years old as of the assessment date. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 838 square feet of building area. The property has a 10,200 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables. These properties were improved with part two-story and part one-story dwellings that ranged in size from 2,337 to 3,421 square feet of living area. The dwellings ranged in age from two to six years old. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 698 to 795 square feet of living area. Each property has the same assessment

neighborhood code as the subject property. The appellants reported these properties had improvement assessments ranging from \$56,190 to \$90,020 or from \$18.73 to 29.58 per square foot of living area and land assessments ranging from \$14,530 to \$18,160. The appellants indicated the subject property had an improvement assessment of \$81,940 or \$32.46 per square foot of living area and a land assessment of \$18,160. The appellants requested the subject's land assessment be reduced to \$17,160 and the improvement assessment be reduced to \$70,672.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject property of \$102,100 after application of a township equalization factor of 1.020. The subject property has an equalized land assessment of \$18,520 and an equalized improvement assessment of \$83,580 or \$33.12 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with part two-story and part one-story dwellings of frame and brick construction that ranged in size from 2,185 to 2,760 square feet of living area. Each comparable has a full unfinished basement, central air conditioning and garage ranging in size from 609 to 801 square feet of building area. Three of the comparables have one or two fireplaces. Each property has the same assessment neighborhood code as the subject property. These properties have land assessments ranging from \$17,480 to \$20,330. Their improvement assessments range from \$76,570 to \$97,970 or from \$33.74 to \$38.52 per square foot of living area.

### **Conclusion of Law**

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

Initially the Board finds the record disclosed that all the comparables submitted by the parties have the same assessment neighborhood code as the subject property. The record further disclosed that the subject's township had an equalization factor of 1.020. The appellants' analysis reflects the assessments of the subject property and the comparables prior to application of the township equalization factor of 1.020. In order to properly analyze the properties the Property Tax Appeal Board finds it appropriate to apply the equalization factor of 1.020 to the appellants' comparables. Doing so results in the comparables having equalized land assessments ranging from \$14,820 to \$18,520 and equalized improvement assessments ranging from \$57,310 to \$91,820 or from \$19.10 to \$30.17 per square foot of living area.

The parties submitted information on eight comparables to support their respective positions. With respect to the improvement assessment the Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 as well as board of review comparables #1, #3 and #4. These comparables were similar to the subject in age, size and features. These properties had equalized improvement assessments that ranged from \$27.04 to \$38.52 per square

foot of living area. The subject's equalized improvement assessment of \$33.12 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellants' comparables #3 and #4 due to differences from the subject in size and/or age and less weight was given board of review comparable #2 due to differences from the subject in size. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

With respect to the subject's land assessment, the comparables submitted by the parties had equalized land assessments ranging from \$14,820 to \$20,330. Of the eight comparables, two had the same equalized land assessment as the subject property. The subject's land assessment of \$18,520 is within the range established by the comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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.



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: December 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.