



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

APPELLANT: Peace Christ  
DOCKET NO.: 15-00023.001-R-1  
PARCEL NO.: 15-1-09-16-00-000-002

The parties of record before the Property Tax Appeal Board are Peace Christ, 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:** \$11,950  
**IMPR.:** \$14,290  
**TOTAL:** \$26,240

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 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 one-story dwelling with an unfinished attic that contains 1,086 square feet of living area.<sup>1</sup> The dwelling was constructed in 1960. Features include an unfinished basement and a 209-square foot carport. The subject has a 128,502 square foot or 2.95-acre site. The subject property is located in Ft. Russell Township, Madison County.

The appellant, who acknowledged his name was Brad Labertew, appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these claims, the appellant submitted information pertaining to the purported sale of the subject property and one suggested comparable.

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<sup>1</sup> The appellant claimed the subject dwelling has 760 square feet of living area, but submitted no corroborating evidence to support this claim. The Board find the best and only evidence of the subject's dwelling size was its property record card that was submitted by the board of review. The property record card contained a schematic drawing of the dwelling depicting a dwelling size of 1,086 square feet of living area.

The appellant claimed the subject property sold in December 2013 for \$9,000. The appellant submitted an unsigned and unrecorded copy of the Real Estate Transfer Declaration associated with the transaction. The document indicates the property will be the buyer's principal residence; the property was advertised for sale; the property was currently being used as a farm; and the intended use was listed as religious. The appeal petition indicated the seller was "B. Labertew." During the hearing, the appellant testified he was the buyer and seller in the transaction. The appellant testified the property was advertised for sale by word of mouth.

The comparable submitted by the appellant is located 270 feet from the subject. The comparable consists of a two-story dwelling of frame exterior construction that is 115 years old. Features include an unfinished basement, a 480-square foot garage, a shed and a barn. The dwelling contains 2,110 square feet of living area and is situated on an 82,764-square foot or 1.90-acre site. The comparable sold in October 2015 for \$60,000 or \$28.43 per square foot of living area including land. It has an improvement assessment of \$9,460 or \$4.48 square feet of living area and a land assessment of \$9,320 or \$.11 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,240. The subject's assessment reflects an estimated market value of \$79,347 or \$73.06 per square foot of living area including land when applying the 2016 three-year average median level of assessment for Madison County of 33.07%. The subject property has an improvement assessment of \$14,290 or \$13.16 per square foot of living area and a land assessment of \$11,950 or \$.09 per square foot of land area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, photographs and an analysis of four suggested comparable properties. The comparables are located from 1.3 to 2.5 miles from the subject. The comparables consist of three, one-story dwellings and a one-story dwelling with a finished attic of frame exterior construction. The dwellings were built from 1930 to 1960. Two comparables have unfinished basements and two comparables do not have a basement. Features include central air conditioning; one comparable has a carport; and two comparables have detached garages that contain 280 and 416 square feet of building area, respectively. The dwellings range in size from 936 to 1,312 square feet of living area and are situated on sites that contain from 9,000 to 37,026 square feet of land area. The comparables sold from June 2013 to March 2016 for prices ranging from \$67,900 to \$115,000 or from \$72.54 to \$98.71 per square foot of living area including land.

The comparables have improvement assessments ranging from \$13,580 to \$25,440 or from \$11.65 to \$25.24 per square foot of living area. Land assessments ranged from \$5,250 to \$6,700 or from \$.18 to \$.58 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

As an initial matter, the Board gave no weight to the subject's purported \$9,000 sale price in December 2013. The evidence and testimony show the sale was not an arm's-length transaction due to the fact the buyer and seller were the same person, thus ownership interest of the property did not transfer.

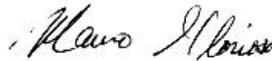
The record contains five comparable sales for the Board's consideration. The Board gave little weight to the comparable sale submitted by the appellant due to its dissimilar design, older age and larger dwelling size when compared to the subject. The Board gave less weight to comparable #2 submitted by the board of review due to its older age and finished attic area when compared to the subject. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, design, age and some features, but have smaller sites when compared to the subject. These comparables sold from June 2013 to March 2016 for prices ranging from \$67,900 to \$101,200 or from \$72.54 to \$82.84 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$79,347 or \$73.06 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as land area and features, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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 five assessment comparables for the Board's consideration. The Board gave little weight to the comparable submitted by the appellant due to its dissimilar design, older age and larger dwelling size when compared to the subject. The Board gave less weight to comparable #2 submitted by the board of review due to its older age and finished attic area when compared to the subject. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, design, age and features. These comparables have improvement assessments ranging from \$17,950 to \$25,440 or from \$17.08 to \$25.24 per square foot of living area. The subject property has an improvement assessment of \$14,290 or \$13.16 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. 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.

With respect to the subject's land assessment, the record contains five assessment comparables for the Board's consideration. All the comparables have considerably smaller sites when compared to the subject. The comparables have land assessments ranging from \$5,250 to \$9,320 or from \$.11 to \$.58 per square foot of land area. The subject has a land assessment of \$11,950 or \$.09 per square foot of land area, which falls below the range established by the land comparables contained in the record on a per square foot basis. Therefore, no reduction in the subject's land 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

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: June 19, 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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