



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

APPELLANT: David Kasich
DOCKET NO.: 15-05060.001-R-1
PARCEL NO.: 14-2-15-12-04-401-048

The parties of record before the Property Tax Appeal Board are David Kasich, 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: \$28,130
IMPR.: \$104,490
TOTAL: \$132,620

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 1.5-story dwelling of brick and frame exterior construction with 2,525 square feet of living area.¹ The dwelling is approximately 19 years old. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage having 712 square feet of building area.² The property has a 25,273 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

¹ The appellant reported a dwelling size of 2,525 square feet of living area with a property record card. The board of review's grid analysis reports a dwelling size of 3,319 square feet of living area and included a property record card which depicts 2,525 square feet of living area. The evidence does not support the square feet of living area used by the board of review in their analysis. The Board finds the size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

² The appellant grid analysis reports that the subject property has a partially finished basement.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables with two comparables located on the same street as the subject property. The comparables are improved with 3, 1.5-story dwellings and 1, two-story dwelling of brick and frame exterior construction and are 4 to 22 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 680 to 1,449 square feet of building area. The dwellings range in size from 1,729 to 2,719 square feet of living area and have improvement assessments that range from \$102,010 to \$138,000 or from \$44.05 to \$71.61 per square foot of living area. The comparables sold from November 2010 to April 2013 for prices ranging from \$360,000 to \$438,000 or from \$161 to \$224 per square foot of living area, land included, rounded. Based on this evidence the appellant requested the subject's assessment be reduced to \$129,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,620. The subject's assessment reflects a market value of \$401,028 or \$158.82 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Madison County of 33.07% as determined by the Illinois Department of Revenue. The subject's improvement assessment is \$104,490 or \$41.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables with two comparables located on the same street as the subject property. The comparables are improved with 2, 1.5-story dwellings and 1, one-story with a finished attic dwelling of brick and frame exterior construction and are 17 to 23 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 938 square feet of building area. The sites ranged in size from 12,000 to 20,200 square feet of land area. The dwellings were reported to range in size from 1,918 to 3,515 square feet of living area and have improvement assessments that range from \$51,770 to \$133,090 or from \$26.99 to \$42.82 per square foot of living area. The comparables sold from June 2014 to May 2016 for prices ranging from \$185,000 to \$545,700 or from \$96.45 to \$177.13 per square foot of living area, land included.

Conclusion of Law

The taxpayer argued in part that 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.

The parties' submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables as these sales occurred from November 2010 to April 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the board of review's comparable #1 as this sale occurred in May

2016, which is 17 months after the subject's January 1, 2015 assessment date and is less indicative of market value. The Board finds that the remaining comparables have varying degrees of similarity in location, age, dwelling size and other features when compared to the subject. These comparables sold in June 2014 and July 2015 for prices of \$545,700 and \$437,500 or \$155.25 and \$177.13 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$401,028 or \$158.82 per square foot of living area, including land, which is below the best comparable sales on an overall market value basis and between the best comparable sales on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, 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 on this basis.

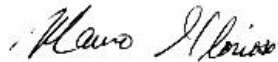
The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties' submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables #1 and #2 as these properties are located in a different neighborhood code when compared to the subject. The Board gave less weight to the board of review comparable #1 due to differences from the subject in size. The Board finds the best evidence of assessment equity to be the remaining comparables. The Board finds that these comparables are located on the same street as the subject and have varying degrees of similarity in age, dwelling size and other features when compared to the subject. These comparables had improvement assessments that ranged from \$102,010 to \$133,090 or from \$37.86 to \$55.29 per square foot of living area. The subject's improvement assessment of \$104,490 or \$41.38 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence

that the subject property is inequitably assessed. 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 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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