



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

APPELLANT: Charles & Rhonda Burcham
DOCKET NO.: 16-05304.001-R-1
PARCEL NO.: 14-2-15-15-16-402-060

The parties of record before the Property Tax Appeal Board are Charles & Rhonda Burcham, 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: \$11,250
IMPR.: \$56,310
TOTAL: \$67,560

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from an equalization 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 of frame with brick trim exterior construction with 1,617 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 437 square foot garage. The property has a 9,170 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within one mile of the subject property. The parcels range in size from 9,000 to 10,750 square feet of land area and have been improved with one-story dwellings, three of which have brick or vinyl siding exterior construction; the exterior construction of comparable #3 was not reported. The comparables were 26 to 36 years old and range in size from 1,426 to 1,742 square feet of living area. No information was provided as to foundations or basements for the comparables. Each home has

central air conditioning, a fireplace and a garage ranging in size from 400 to 528 square feet of building area. Three of the comparables sold between May and December 2016 for prices ranging from \$158,500 to \$185,000 or from \$92.71 to \$129.73 per square foot of living area, including land; comparable #4 was reported only as "pending sale" with no sales price data.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$67,560. The subject's assessment reflects a market value of \$203,005 or \$125.54 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 appellants' evidence, the board of review noted that the subject property recently sold in August 2017 for \$210,000 or \$129.87 per square foot of living area, including land. The board of review also noted that the subject's current estimated market value based upon its assessment is lower than the subject's recent sale price.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .6 of a mile of the subject property. Board of review comparable sale #2 is the same property as the appellants' sale #1. The parcels range in size from 9,180 to 11,253 square feet of land area and have been improved with one-story dwellings of frame with brick trim exterior construction. The comparables were built between 1985 and 1991 and range in size from 1,426 to 1,704 square feet of living area. Each home has a full basement, one of which has finished area. The comparables also have central air conditioning, a fireplace and a garage of either 506 or 528 square feet of building area. The comparables sold between November 2015 and October 2016 for prices ranging from \$185,000 to \$220,900 or from \$127.29 to \$135.22 per square foot of living area, including land.

The board of review requested confirmation of the subject's assessment.

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.

The parties submitted a total of seven comparable sales, with one common property presented by the parties, to support their respective positions before the Property Tax Appeal Board along with evidence of the August 2017 sale price of the subject property. The Board has given reduced weight to the common property appellants sale #1/board of review sale #2 as this dwelling is smaller than the subject dwelling. The Board also has given no weight to appellants' sale #4 as this property has no actual sale information (i.e., sale price) to analyze in this decision.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with board of review comparable sales #1, #3 and #4. These most similar comparables sold between November 2015 and December 2016 for prices ranging from \$158,500 to \$220,000 or from \$92.71 to \$135.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$203,005 or \$125.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, the subject's market value based upon its assessment is below the subject's August 2017 sale price of \$210,000 or \$129.87 per square foot of living area, including land, in terms of overall value.

Based on the foregoing evidence, 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: February 18, 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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