



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

APPELLANT: Andrew Zeisler  
DOCKET NO.: 16-05312.001-R-1  
PARCEL NO.: 13-2-21-12-02-201-030

The parties of record before the Property Tax Appeal Board are Andrew Zeisler, 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:** \$15,250  
**IMPR.:** \$50,710  
**TOTAL:** \$65,960

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 exterior construction with 1,604 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with approximately 500 square feet of finished area, central air conditioning, two fireplaces and a 440 square foot garage.<sup>1</sup> The property has a 10,400 square foot site and is located in Maryville, Collinsville Township, Madison County.

The appellant presented data in the Section V grid analysis and marked assessment inequity as the basis of the appeal; in a brief filed with the appeal, the appellant also asserted a reduction in

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<sup>1</sup> As set forth in the parties' respective filings, there are some disagreements in the characteristics of the subject property. With reliance placed upon the subject's property record card, descriptive data for the subject for this decision has been taken from the board of review's evidence based upon the subject property record card. Furthermore, given the data in the record, the slight descriptive discrepancies do not impact the Board's final decision in this matter.

assessment was warranted based upon "comparisons of 4 houses that have recently sold in my area."

In support of the appeal, the appellant submitted information on four comparables with equity data and information that three of the comparables sold. The four comparables are located within .3 of a mile from the subject property. The parcels contain either 10,400 or 14,148 square feet of land area and have been improved with either a 1.5-story, a two-story, or a one-story dwelling of frame or brick and frame exterior construction. The comparables were 3 to 13 years old and range in size from 1,029 to 1,643 square feet of living area. Each home has a full basement, three of which have finished areas. Each dwelling has central air conditioning and three of the comparables each have a fireplace. Each comparable also has a two-car or a three-car garage.

The four comparables have improvement assessments ranging from \$36,380 to \$47,850 or from \$29.12 to \$44.32 per square foot of living area. Comparables #1, #3 and #4 sold in either 2014 or 2015 for prices ranging from \$185,000 to \$209,000 or from \$112.60 to \$203.11 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$65,960. The subject property has an equalized improvement assessment of \$50,710 or \$31.61 per square foot of living area. The subject's total equalized assessment reflects a market value of \$198,197 or \$123.56 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 support of its contention of the correct assessment the board of review submitted information on four comparables with both sales and equity data. The comparables are located within .2 of a mile from the subject property. The parcels contain either 10,400 or 12,640 square feet of land area and have been improved with one-story dwellings of frame exterior construction. The comparables were built in either 2003 or 2005 and range in size from 1,521 to 1,688 square feet of living area. Each home has a full basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 600 square feet of building area. The comparables have improvement assessments ranging from \$49,330 to \$60,410 or from \$32.43 to \$35.79 per square foot of living area. The comparables also sold between April and August 2016 for prices ranging from \$203,000 to \$216,000 or from \$125.15 to \$133.46 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's equalized assessment.

### **Conclusion of Law**

The taxpayer in part contends assessment inequity as a 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 eight comparables with equity data to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as each of these homes differs in design (story height) and dwelling size when compared to the subject's one-story design with 1,604 square feet of living area. The Board has also given reduced weight to appellant's comparable #4 which is significantly newer than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables. Each of these comparables were similar to the subject in location, age, design, exterior construction, dwelling size and features. These comparables had improvement assessments that ranged from \$29.12 to \$35.79 per square foot of living area. The subject's improvement assessment of \$31.61 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 on grounds of lack of uniformity.

The appellant also contends the market value of the subject property is not accurately reflected in its equalized 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 has given little weight to appellant's comparables #3 and #4 as these homes differ in size, age and/or design from the subject property and also sold in 2014, a date remote in time from the valuation date at issue of January 1, 2016.

On this record, the Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparables. These comparables were similar to the subject in location, age, design, exterior construction, size and most features. These most similar comparables sold between December 2015 and August 2016 for prices ranging from \$185,000 to \$216,000 or from \$112.60 to \$133.46 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$198,197 or \$123.56 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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is not warranted on grounds of overvaluation.

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.

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Chairman



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Member

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Member



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Member

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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



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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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