



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

APPELLANT: Duane & Marcia Fontana
DOCKET NO.: 16-05766.001-C-1
PARCEL NO.: 14-2-15-29-00-000-022

The parties of record before the Property Tax Appeal Board are Duane & Marcia Fontana, 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: \$7,460
IMPR.: \$125,910
TOTAL: \$133,370

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 two-story office building of brick exterior construction with 5,200 square feet of building area that was constructed in 1988. Features of the building include a sprinkler system. The property has a 14,345 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal and seek removal of the increases in assessment caused by the township equalization factor of 1.0576. In support of this argument, the appellants submitted information on three equity comparables located within two miles of the subject property. The comparable brick buildings consist of a two-story and two, one-story structures that were 22 to 27 years old. The buildings range in size from 4,813 to 9,144 square feet of building area. The comparables have improvement assessments ranging from \$96,510 to \$168,340 or from \$16.38 to \$24.16 per square foot of building area.

Based upon the foregoing evidence, the appellants requested removal of the equalization factor that was applied to the subject property for tax year 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$133,370. The subject property has an equalized improvement assessment of \$125,910 or \$24.21 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within two miles of the subject property. The comparable brick buildings consist of two-story structures that were 27 to 32 years old. The buildings range in size from 2,945 to 5,040 square feet of building area. Each comparable has a sprinkler system. The comparables have improvement assessments ranging from \$79,190 to \$122,030 or from \$24.21 to \$27.64 per square foot of building area.

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

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.

The parties submitted a total of six comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 as each of these were one-story buildings as compared to the subject's two-story design.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with the board of review comparables. These comparables have varying degrees of similarity to the subject in location, age and size, but are each similar in design and exterior construction. These comparables had improvement assessments that ranged from \$79,190 to \$168,340 or \$18.41 to \$27.64 per square foot of building area. The subject's improvement assessment of \$125,910 or \$24.21 per square foot of building area falls within the range established by the best comparables in this record and appears to be particularly well-supported by board of review comparable #1 which is located in close proximity to the subject, is similar in age and similar in size to the subject. 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 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

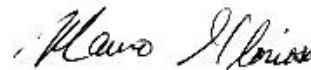
Member

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Duane & Marcia Fontana
408 Oakwood Drive
Troy , IL 62294

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025