



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

APPELLANT: Ryan Nelson
DOCKET NO.: 16-06040.001-R-1
PARCEL NO.: 14-2-15-24-04-401-033

The parties of record before the Property Tax Appeal Board are Ryan Nelson, 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: \$23,730
IMPR.: \$99,110
TOTAL: \$122,840

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 two-story dwelling of frame with brick trim exterior construction with 2,652 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 660 square foot garage. The property has a 12,540 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal challenging both the land and improvement assessments. In support of the arguments, the

¹ The appellant reported the subject's "living area" square footage as including both above-grade and finished basement area. The board of review corrected this data and reported the above grade living area along with a property record card supporting the calculation. The Board finds the board of review presented the best evidence of the subject's living area square footage for assessment purposes.

appellant submitted a grid analysis with information on four comparables presenting both equity and sales data for each property.

As depicted in the printouts for each property attached to the appeal by the appellant, the "living area" square footage was taken from Parcel Information published by the Madison County Chief County Assessment Official. As reported by the board of review, the assessor's parcel information apparently erroneously only reports the first floor living area of these two-story dwellings and also does not account for integral garage area. The appellant may have also added the finished basement area square footage to arrive at his analysis of "living area" square footage for each property set forth in the appellant's grid analysis.

For its evidence, the board of review presented a "corrected" grid of the appellant's comparables which for all of the comparables substantially reduces the reported dwelling size and likewise increases the assessment per square foot of (above-grade) living area calculation and reduces the sale price per square foot of (above-grade) living area calculation.

The appellant was given an opportunity to file rebuttal to address the board of review's corrected grid analysis and did not file anything. Therefore, for purposes of this analysis, the Property Tax Appeal Board will utilize the dwelling sizes in the board of review "corrected" grid for purposes of analysis.

The comparables each consist of two-story dwellings of frame and brick exterior construction. The homes were built in 2004 or 2005 and range in size from 2,232 to 2,969 square feet of above-grade living area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 478 to 618 square feet of building area. The comparables have improvement assessments ranging from \$65,790 to \$101,430 or from \$29.48 to \$34.16 per square foot of living area. The appellant also reported that the properties sold between August 2006 and January 2016 for prices ranging from \$255,000 to \$380,000 or from \$110.19 to \$133.03 per square foot of living area, including land.

As part of the appeal, the appellant also acknowledged that the subject property was purchased in May 2015 for \$365,000 but noted that the "price included personal property" and a "\$2,000 credit was given." The appellant submitted Attachment B, a single page itemizing personal property but setting forth no prices for each item.

The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.²

Based on the foregoing evidence, the appellant requested a reduction in the subject's estimated market value to the pre-equalized assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$122,840. The subject property has an equalized

² The notice dated March 13, 2017 indicated that a 1.0576 factor was applied to every non-farm parcel in Edwardsville Township raising the subject's total assessment from \$116,150 to \$122,840.

improvement assessment of \$99,110 or \$37.37 per square foot of living area. The subject's equalized assessment reflects a market value of \$369,111 or \$139.18 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 appellant's evidence, the board of review prepared a memorandum and made corrections to the appellant's grid analysis that were discussed above. Additionally, in the corrected grid, the board of review reported that appellant's comparable #1 resold in June 2017 for a price of \$352,500 or \$121.38 per square foot of living area, including land. The board of review's memorandum also asserted the sale dates for appellant's comparables #3 and #4 which occurred in 2011 and 2006, respectively, were "too old." The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration concerning the May 2015 sale of the subject property which indicates a sale price of \$365,000 and on line 12a concerning "amount of personal property included in the purchase" the document depicts -0- for this item.

In support of its contention of the correct assessment the board of review submitted information on three comparables with both equity and sales data; board of review comparable #3 is the same property as appellant's comparable #2. The comparables each consist of two-story dwellings of frame and brick trim exterior construction. The homes were built in 2005 and range in size from 2,669 to 2,837 square feet of above-grade living area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 867 square feet of building area. The comparables have improvement assessments ranging from \$83,170 to \$100,440 or from \$29.32 to \$37.63 per square foot of living area. These properties also sold between January and June 2016 for prices ranging from \$364,500 to \$382,000 or from \$133.03 to \$143.12 per square foot of living area, including land.

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

Conclusion of Law

The taxpayer 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 six equity comparables, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as this dwelling is significantly smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 along with the board of review comparables which includes the common property board of

review #3/appellant #2. These five comparables had varying degrees of similarity to the subject and had improvement assessments that ranged from \$83,170 to \$101,430 or from \$29.32 to \$37.63 per square foot of living area. The subject's improvement assessment of \$99,110 or \$37.37 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, 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 assessment 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 data on six comparable sales along with information on the sale of the subject property in May 2015 to support their respective positions before the Property Tax Appeal Board. Both parties reported the sale of the subject in May 2015 for a price of \$365,000 although the appellant contends the price should be reduced to account for personal property. The board of review's evidence of the transaction as the recorded transfer declaration did not account for this purported personal property in the transaction, thus the entire sale price can be attributed to the value of the real estate. The Property Tax Appeal Board has given reduced weight to appellant's comparable sales #3 and #4 as these sales from 2011 and 2006, respectively, did not occur proximate in time to the valuation date at issue of January 1, 2016.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review sales where board of review #3/appellant #2 is the same property. These four comparables were similar to the subject in location, age, design, exterior construction, size and most features. These most similar comparables sold between April 2015 and June 2017 for prices ranging from \$320,000 to \$382,000 or from \$110.19 to \$143.12 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$369,111 or \$139.18 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 no reduction in the subject's assessment is 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.

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

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