



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

APPELLANT: Jessica Morgan  
DOCKET NO.: 16-06323.001-R-1  
PARCEL NO.: 14-2-15-33-10-103-005

The parties of record before the Property Tax Appeal Board are Jessica Morgan, 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:** \$11,550  
**IMPR.:** \$58,330  
**TOTAL:** \$69,880

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 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 masonry construction with 2,119 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 576 square foot garage.<sup>1</sup> The property has a 10,900 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three suggested comparable sales that were located from “next street perpendicular” to 2.1 miles from the subject property. Two comparables had sites of 12,981 or 25,700.4 square foot of land area. The comparables consist of one-story or two-story

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<sup>1</sup> The Board finds the best evidence of the subject’s dwelling and garage size was the sketch of the subject’s improvements submitted by the board of review. The Board finds the parties small difference in the subject’s lot size will not impact the Board’s decision for this appeal.

dwellings that ranged in size from 2,108 to 2,852 square feet of living area. The homes were constructed in 1969 or 1973. Other features had varying degrees of similarity to the subject. The comparables sold from August 2016 to April 2017 for prices ranging from \$165,000 to \$185,000 or from \$78.27 to \$64.87 per square foot of living area, including land. The appellant's submission also revealed that the subject was purchased in November 2004 for \$123,000 and the subject's basement floods due to broken drain tiles. Based on this evidence the appellant requested that the subject's assessment be reduced to \$60,970, which would reflect a market value of \$182,928.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,880. The subject's assessment reflects a market value of \$209,976 or \$99.09 per square foot of living area, land included, when using 2,119 square feet of living area and 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 three comparable sales that were located within the same neighborhood code as the subject property. The comparables had lot sizes ranging from 13,000 to 21,400 square foot of land area. The comparables were similar one-story dwellings of masonry construction that ranged in size from 1,828 to 1,859 square feet of living area. The homes were constructed from 1970 to 1978. The comparables had features with varying degrees of similarity to the subject. The comparables sold from September 2014 to June 2015 and sold for prices ranging from \$157,500 to \$240,000 or from \$84.72 to \$129.73 per square foot of living area, including land. Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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 Board finds the best evidence of market value to be the board of review's comparable sales #1 and #3. These comparables were most similar to the subject in location, lot size, dwelling size, style, age and features. These comparables also sold proximate in time to the January 1, 2016 assessment date at issue. These most similar comparables had sale dates occurring in February 2015 and June 2015 and sold for prices of \$157,500 and \$240,000 or from \$84.72 and \$129.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,976 or \$99.09 per square foot of living area, including land, which is supported by the best comparable sales in this record. The Board gave less weight to the parties' remaining comparables due to their dissimilar dwelling styles, significantly larger size or sale dates occurring greater than 15 months prior to the January 1, 2016 assessment date at issue. Based on this 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: April 21, 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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