



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

APPELLANT: Alan Rose  
DOCKET NO.: 16-06326.001-R-1  
PARCEL NO.: 09-1-22-17-00-000-012.005

The parties of record before the Property Tax Appeal Board are Alan Rose, 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:** \$22,340  
**IMPR.:** \$62,840  
**TOTAL:** \$85,180

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 vinyl siding and brick exterior construction with 1,896 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 992 square foot garage. The property has a site containing 2 acres and is located in Troy, Jarvis Township, Madison County.

The appellant contends assessment inequity of the subject's land and improvements as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .5 of a mile of the subject. The comparables are described as one-story dwellings of vinyl siding exterior construction ranging in size from 1,755 to 1,983 square feet of living area and were built from 1996 to 2006. The comparables each have a full basement, with one having finished area; central air conditioning; one fireplace; and a garage ranging in size from 676 to 954 square feet of building area. Comparables #1 and #2 each have a

site containing 2 acres and comparable #3 has a 10,450 square feet of land area or a .24 acre site. The land assessments range from \$9,160 to \$22,400 or from \$4,580 to \$67,217 per acre. The improvement assessments range from \$49,650 to \$67,830 or from \$27.30 to \$38.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement and land assessments.

The appellant submitted a copy of Madison County assessment notice disclosing the board of review increased the subject's assessment from \$83,640 to \$85,180 through the application of a township equalization factor of 1.0184.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,180. The subject property has a land assessment of \$22,340 or \$11,170 per acre and an improvement assessment of \$62,840 or \$33.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood as the subject property. Board of review comparables #1 and #2 are the same properties as appellant's comparables #1 and #2. The board of review comparable #3 is a one-story dwelling of brick exterior with 2,064 square feet of living area. The dwelling was built in 2008 on a site containing 2 acres of land. Features include a full unfinished basement, central air conditioning and a 792 square foot garage. This comparable has a land assessment of \$15,570 or \$7,785 per acre of land and an improvement assessment of \$80,100 or \$38.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment as to either the land or the improvement is warranted.

As to the improvement assessment inequity argument, the Board finds the parties submitted four equity comparables for consideration, two of which were common to both parties. These comparables are similar to the subject in location, dwelling size, design, age and features. They have improvement assessments ranging from \$49,650 to \$80,100 or from \$27.30 to \$38.81 per square foot of living area. The subject has an improvement assessment of \$62,840 or \$33.14 per square foot of living area, which falls within the range established by the comparables in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

As to the land inequity argument, the Board finds the parties submitted four equity comparables, two of which were common to both parties. The Board gave less weight to appellant's comparable #3 due to its considerably smaller land size when compared to the subject.

The Board finds the parties' two common comparables and board of review comparable #3 are located in the same neighborhood and have a similar land size as the subject. The comparables have land assessments ranging from \$4,580 to \$11,200 per acre of land. The subject has a land assessment of \$11,170 per acre of land, which falls within the range established by the best comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitably assessed and no reduction in the subject's assessment of land or improvement is 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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