



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

APPELLANT: Warren Slater
DOCKET NO.: 16-06333.001-R-1
PARCEL NO.: 14-2-15-14-16-402-005

The parties of record before the Property Tax Appeal Board are Warren Slater, 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: \$ 5,860
IMPR.: \$27,620
TOTAL: \$33,480

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 768 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full basement with finished area, central air conditioning and a detached 308 square foot garage. The property has a 6,760 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, none of which were located in the same neighborhood code as assigned by the assessor to the subject property. Based upon attached property record cards, the comparables each consist of one-story dwellings of frame exterior construction. The homes were 81 to 97 years old and range in size from 634 to 1,029 square feet of living area. Three of the comparables have a basement, two of which have finished areas. Each comparable has central air conditioning and three of the comparables

feature a garage ranging in size from 264 to 636 square feet of building area. The comparables sold between June and December 2016 for prices ranging from \$50,000 to \$93,686 or from \$78.86 to \$108.43 per square foot of living area, including land.

As part of the appeal, the appellant also acknowledged that the subject property was purchased in March 2014 for \$124,000 or \$161.46 per square foot of living area, including land.

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.¹

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 \$33,480. The subject's assessment reflects a market value of \$100,601 or \$130.99 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 in a memorandum noted that the appellant's suggested comparable properties are both much older than the subject and in a different neighborhood.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables each consist of one-story dwellings of frame or frame and brick trim exterior construction. The homes were built between 1954 and 1956 and range in size from 816 to 908 square feet of living area. Each comparable has a basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 286 to 400 square feet of building area. The comparables sold in May or July 2016 for prices ranging from \$112,000 to \$134,900 or from \$137.25 to \$156.25 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 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.

¹ 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 \$31,660 to \$33,480.

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 the appellant's four comparables as the dwellings are significantly older than the subject dwelling that was 56 years old as of the assessment date.

The Board finds the best evidence of market value to be the board of review comparable sales which are similar to the subject in age, design, size and features. These most similar comparables sold in May or July 2016 for prices ranging from \$112,000 to \$134,900 or from \$137.25 to \$156.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,601 or \$130.99 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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: 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

Warren Slater
416 Hadley
Edwardsville, IL 62025

COUNTY

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