



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

APPELLANT: Michael & Robin Quirin
DOCKET NO.: 16-06336.001-R-1
PARCEL NO.: 14-1-15-28-00-000-020.001

The parties of record before the Property Tax Appeal Board are Michael & Robin Quirin, 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: \$21,250
IMPR.: \$73,070
TOTAL: \$94,320

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 1.5-story dwelling of frame and brick exterior construction with 2,307 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 746 square foot garage. The property has an approximately 18,437 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. In support of this argument the appellants submitted information on four comparables with equity

¹ While the board of review submitted a copy of the subject's property record card, in rebuttal the appellants submitted a schematic drawing of the subject dwelling with a detailed sketch of the second story area. The board of review based upon exterior measurements asserted the dwelling contains 3,019 square feet of living area, but an appraiser who viewed the interior provided a schematic that details the second floor is less than 75% of the first floor area. The Property Tax Appeal Board finds the appellants presented the best evidence of dwelling size.

data along with reporting that comparables #3 and #4 also recently sold. The comparables were reported as 1.5-story dwellings of frame and brick exterior construction. Based on data drawn from the underlying property record cards, the homes were built between 1999 and 2004 and range in size from 2,056 to 2,409 square feet of living area.² Each comparable has a basement, two of which have finished areas. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 730 to 840 square feet of building area. The comparables have improvement assessments ranging from \$67,440 to \$85,720 or from \$29.07 to \$41.69 per square foot of living area. The appellants also reported that equity comparables #3 and #4 sold in January and March 2017, respectively, for prices of \$265,000 and \$277,500 or for \$128.89 and \$133.61 per square foot of living area, including land, when using the corrected dwelling sizes.

The evidence further revealed that the appellants 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.³

Based on the foregoing equity and market value evidence, the appellants requested reductions in the assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$94,320. The subject property has an equalized improvement assessment of \$73,070 or \$31.67 per square foot of living area based upon the corrected dwelling size of 2,307 square feet. The subject's total assessment reflects a market value of \$283,328 or \$122.81 per square foot of living area, land included, when using the 2016 three year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables with both equity and sales data. The comparables were reported as two-story dwellings of frame and brick exterior construction. The homes were built in 2002 or 2004 and range in size from 2,238 to 2,782 square feet of living area. Each of the comparables have a basement, three of which have finished areas. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 702 to 778 square feet of building area. The comparables have improvement assessments ranging from \$76,020 to \$86,780 or from \$27.39 to \$34.25 per square foot of living area. The comparables also sold between June 2014 and June 2017 for prices ranging from \$264,000 to \$365,000 or from \$94.90 to \$160.30 per square foot of living area, including land.

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

As noted previously, the appellants filed rebuttal disputing the subject's dwelling size as reported by the board of review.

² As set forth in the grid analysis, the appellants incorrectly reported the dwelling sizes of comparables #3 and #4 in light of the underlying property record cards.

³ 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 \$89,180 to \$94,320.

Conclusion of Law

The taxpayers contend 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 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 eight comparable properties with varying degrees of similarity to the subject dwelling. While the appellants contend that each of their comparable dwellings was a 1.5-story home, the underlying property record cards reflect varying designs that in several of the homes includes a part 1.5-story portion. Likewise, the majority of the board of review comparables similarly have a part one-story and part two-story design. These eight comparables had improvement assessments that ranged from \$67,440 to \$86,780 or from \$27.39 to \$41.69 per square foot of living area. The subject's improvement assessment of \$73,070 or \$31.67 per square foot of living area falls within the range established by the eight comparables in this record and also falls within the range of the appellants' four comparable properties. 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.

The appellants also contend in part that 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 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 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #4 as this property sold in 2014, a date more remote in time to the valuation date at issue in this appeal of January 1, 2016.

The Board finds the best evidence of market value to be the appellants' comparables along with board of review comparables #1 through #3. These six comparables have varying degrees of similarity to the subject and sold between September 2015 and June 2017 for prices ranging from \$265,000 to \$365,000 or from \$108.38 to \$160.30 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$283,328 or \$122.81 per square foot of living area, including land, which is within the range of the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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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