



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

APPELLANT: Chris Oliver
DOCKET NO.: 16-06338.001-R-1
PARCEL NO.: 10-2-16-33-18-303-025

The parties of record before the Property Tax Appeal Board are Chris Oliver, 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: \$18,490
IMPR.: \$64,330
TOTAL: \$82,820

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 frame and brick exterior construction with 1,788 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 690 square foot garage. The property has a site containing approximately 16,402 square feet of land area and is located in Troy, Pin Oak Township, Madison County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales located between one block and 3 miles from the subject property, two of which are in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from approximately 11,712 to 18,176 square feet of land area.¹ The

¹ The parties differ as to the site sizes of the appellant's comparables #2 and #3. The Board finds the best evidence of the comparables' site sizes are found in the property record card evidence submitted by the board of review.

comparables consist of one-story dwellings, two of which have frame and brick exterior construction that were built in either 2014 or 2015.² The dwellings range in size from 1,710 to 1,896 square feet of living area. Each comparable features a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 638 to 744 square feet of building area. The comparables sold from December 2014 to October 2016 for prices ranging from \$280,000 to \$292,000 or from \$147.68 to \$170.76 per square foot of living area, including land.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 13, 2017, disclosing the subject's assessment was increased from \$80,140 to \$82,820 by the application of a township equalization factor of 1.0334.

Based on this evidence, the appellant requested a reduction in the subject's assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,820. The subject's assessment reflects a market value of \$248,858 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .1 of a mile of the subject property. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables have sites ranging in size from approximately 11,200 to 18,176 square feet of land area. The comparables consist of one-story dwellings of frame and brick exterior construction that were built from 2014 to 2016. The dwellings range in size from 1,718 to 1,738 square feet of living area. Each comparable features a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 638 to 744 square feet of building area. The comparables sold from May 2015 to October 2016 for prices ranging from \$245,000 to \$292,000 or from \$140.97 to \$168.98 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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.

² Additional descriptive details about the subject and the appellant's comparables #1 and #2 were submitted by the board of review and are reflected in this decision.

The parties submitted five comparable sales for the Board's consideration, which includes two comparables utilized by both parties. The Board gave less weight to the appellant's comparable #3 that is less proximate in location to the subject property being 3 miles away.

The Board finds the best evidence of market value to be the four comparable sales submitted by the board of review which includes the parties' two common comparables. These comparables are most similar to the subject in location, dwelling size, design, age and features. The comparables sold from May 2015 to October 2016 for prices ranging from \$245,000 to \$292,000 or from \$140.97 to \$168.98 per square foot of living area, land included. The subject's assessment reflects a market value of \$248,858 or \$139.18 per square foot of living area, land included, which falls within the overall price range established by the most similar comparable sales in this record but below the range on a price per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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

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