



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

APPELLANT: Dustin Rosenburg  
DOCKET NO.: 16-06365.001-R-1  
PARCEL NO.: 05-2-23-09-18-301-018

The parties of record before the Property Tax Appeal Board are Dustin Rosenburg, 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:** \$14,860  
**IMPR.:** \$39,500  
**TOTAL:** \$54,360

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 two-story dwelling of frame exterior construction with 1,736 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning and a 462 square foot garage. The property has an approximately 12,144 square foot site and is located in St. Jacob, St. Jacob Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales each of which were located in close proximity to the subject property. The comparables each consist of a bi-level and two, two-story dwellings of vinyl siding exterior construction. The homes were 9 to 12 years old and range in size from 1,160 to 1,992 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 500 to 720 square feet of building area. Two of the comparables each have a fireplace. The comparables sold between

March 2010 and January 2017 for prices ranging from \$156,000 to \$194,000 or from \$91.81 to \$139.65 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.<sup>1</sup>

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 \$54,360. The subject's assessment reflects a market value of \$163,341 or \$94.09 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 comparables with equity data which is not responsive to the appellant's overvaluation argument. Furthermore, a review of the underlying property record cards reveals that none of the comparable properties had sales that occurred proximate in time to the valuation date at issue of January 1, 2016; the most recent sale was in 2013 for comparable #4.

Based on the foregoing evidence, 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.

The appellant supplied the only market value evidence in the record to support his contention of overvaluation of the subject property. The Board has given reduced weight to appellant's comparable #2. This is a bi-level designed dwelling that is also substantially smaller than the subject dwelling. Furthermore, comparable #2 sold in March 2010, a date that is not proximate in time to the valuation date at issue of January 1, 2016 and which is not likely to be reflective of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3. These most similar comparables sold in January 2016 and January 2017 for prices of \$156,000 and \$194,000 or for \$91.81 and \$97.38 per square foot of living area, including land,

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<sup>1</sup> The notice dated March 13, 2017 indicated that a 1.0251 factor was applied to every non-farm parcel in St. Jacob Township raising the subject's total assessment from \$53,030 to \$54,360.

respectively. The subject's assessment reflects a market value of \$163,341 or \$94.09 per square foot of living area, including land, which is bracketed and supported 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.

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Chairman



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Member



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Member



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Member



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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



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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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