



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

APPELLANT: Joe Robinson  
DOCKET NO.: 16-06470.001-R-1  
PARCEL NO.: 14-2-15-14-16-404-030

The parties of record before the Property Tax Appeal Board are Joe Robinson, 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:** \$6,720  
**IMPR.:** \$30,270  
**TOTAL:** \$36,990

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 single-family dwelling of frame construction and masonry veneer exterior containing 816 square feet of living area.<sup>1</sup> The dwelling was constructed in 1955. Features of the home include a full basement, central air conditioning, and a garage containing 288 square feet of building area. The property has a 6,693-square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends overvaluation and assessment inequity with regard to both land and improvement as the bases of the appeal. In support of each argument, the appellant submitted information on four comparable properties located within two blocks of the subject property and

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The Board finds the best evidence of the subject dwelling's size is copies of the property characteristic and information sheets from the Madison County's website submitted by the appellant.

within the same neighborhood as the subject. The comparables are improved with one-story single-family dwellings of frame construction and masonry veneer exterior ranging in size from 888 to 1,350 square feet of living area.<sup>2</sup> The dwellings were constructed in 1956 or 1960. Each comparable features a basement with a finished area, central air conditioning and a carport containing 264 or 390 square feet of building area. The properties have sites ranging in size from 6,190 to 7,302 square feet of land area. The comparables sold from October 2016 to March 2017 for prices ranging from \$95,000 to \$159,000 or from \$91.34 to \$150.90 per square foot of living area including land. The comparables have land assessments from \$6,040 to \$6,750 or from \$.89 to \$.99 per square foot of land area and improvement assessments ranging from \$31,710 to \$44,240 or from \$32.77 to \$38.54 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,990. The subject's assessment reflects a market value of \$111,148 or \$136.21 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. The subject has a land assessment of \$6,720 or \$1.00 per square foot of land area, and improvement assessment of \$30,270 or \$37.10 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties in response to the appellant's arguments. The board of review comparable #2 is the same property as appellant's comparable #1. The comparables are located in the same neighborhood code as the subject as defined by the local assessor. The comparables are improved with one-story single-family dwellings of brick exterior construction ranging in size from 864 to 1,050 square feet of living area. The dwellings were each constructed in 1956 and feature a full basement with one having a finished area and central air-conditioning. Two dwellings have a garage containing 374 and 440 square feet of building area and one dwelling has a 264-square foot carport. The comparables have sites ranging in size from 6,240 to 7,625 square feet of land area. The comparables sold in September 2016 or March 2017 for prices ranging from \$126,500 to \$134,000 or from \$120.48 to \$152.78 per square foot of living area, including land. The comparables have land assessments ranging from \$6,370 to \$6,810 or from \$.89 to \$1.09 per square foot of land area and improvement assessments ranging from \$31,710 to \$47,620 or from \$35.71 to \$45.35 per square foot of living area. The board of review also submitted property record cards for their own comparables, copies of Illinois Real Estate Transfer Declarations (PTAX-203) for the three comparables and a narrative report contending that the appellant's own comparables illustrate that the subject's assessment is within the range of his own comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The Board has corrected the appellant's grid by subtracting the finished basement area in order to calculate only the above grade living area for the comparables along with other descriptive information. The Board has drawn this information from the copies of the 2016 property characteristic and information sheets from Madison County's website which were submitted by the appellant.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted for the Board's consideration a total of six suggested comparables in support of the overvaluation argument which includes one common comparable. These six comparables have various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #2 and #4 due to their larger dwelling sizes when compared to the subject. The Board finds the best evidence of market value to be the parties' remaining comparables which includes one common comparable. These four comparables are most similar to the subject in location, dwelling size, age, design and most features. These most similar comparables sold for prices ranging from \$95,000 to \$134,000 or from \$91.34 to \$152.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$111,148 or \$136.21 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables such as inferior carports versus the subject's garage, the Board finds that appellant did not prove by preponderance of the evidence that the subject property is over-assessed and, therefore, based on the evidence in this record, the Board finds that no reduction in the subject's assessment is warranted.

The appellant also contends in part 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 a reduction in the subject's assessment is not warranted.

The parties submitted for the Board's consideration the same six suggested comparables in support of equity in assessment argument. The five most similar comparables in this record have improvement assessments ranging from \$31,710 to \$47,620 or from \$35.71 to \$45.35 per square foot of living area. The subject's improvement assessment of \$30,270 or \$37.10 per square foot of living area falls within the range established by the best equity comparables in this record on a per square foot basis and below the range on an overall value basis. Based on the evidence in this record, the appellant did not prove by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

With regard to the appellant's land assessment, the five best comparables in this record have land assessments ranging from \$6,040 to \$6,810 or from \$.89 to 1.09. The subject has a land

assessment of \$6,720 or \$1.00 per square foot of land area which falls within the range established by the best comparables in this record. Based on the evidence in this record, the appellant did not prove by clear and convincing evidence that the subject's land is inequitably assessed and, therefore, no reduction in the subject's land 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

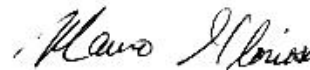
DISSENTING: \_\_\_\_\_

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

AGENCY

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