



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

APPELLANT: Travis Becherer
DOCKET NO.: 16-06592.001-R-1
PARCEL NO.: 05-2-23-10-01-101-081

The parties of record before the Property Tax Appeal Board are Travis Becherer, 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: \$6,340
IMPR.: \$38,040
TOTAL: \$44,380

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 split-foyer dwelling of brick and vinyl exterior construction with 1,144 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car built-in garage. The property has a 21,780 square foot site and is located in Highland, St. Jacob Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$135,000 as of March 4, 2015.

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 \$43,290 to \$44,380 by the application of a township equalization factor of 1.0251.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,380. The subject's assessment reflects a market value of \$133,353 or \$116.57 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 board of review noted the appellant's appraisal value conclusion was for \$135,000 or \$45,000 assessed value which is higher than the subject's current assessment. Therefore, the board of review requests the subject's assessment be confirmed.

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 Board finds the only evidence of the subject's market value contained in this record is the appraisal report submitted by the appellant. The board of review agreed with the value conclusion in the appraisal report. The subject's assessment reflects a market value of \$133,353 which is below the appraised value of \$135,000. Therefore, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Travis Becherer
80 Stonebrook Drive
Highland , IL 62249

COUNTY

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