



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

APPELLANT: Shamae Jarrett  
DOCKET NO.: 16-07321.001-R-1  
PARCEL NO.: 13-2-21-27-05-101-005

The parties of record before the Property Tax Appeal Board are Shamae Jarrett, 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:** \$6,850  
**IMPR.:** \$27,570  
**TOTAL:** \$34,420

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 equalized 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 vinyl siding exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partial basement with finished area, central air conditioning and a one-car garage. The property has an 8,848 square foot site and is located in Collinsville, Collinsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant reported the subject property was purchased in March 2016 for \$114,000. (See Section IV – Recent Sale Data of the Residential Appeal petition). The appellant reported the parties to the transaction were not related and the property was advertised on the internet for a period of six months prior to the sale.

Additionally, the appellant submitted an appraisal prepared in conjunction with the purchase transaction estimating the subject property had a market value of \$114,000 as of January 19, 2016.

Based on the foregoing 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 equalized assessment for the subject of \$34,420. The subject's equalized assessment reflects a market value of \$103,425, 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 response to the appellant's evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its equalized assessment of \$103,425 as this estimated market value is less than either the recent purchase price of \$114,000 and/or the appraised value of \$114,000 presented by the appellant.

Based on the foregoing 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.

The Board finds the best evidence of market value to be both the recent purchase price of \$114,000 and the appraisal submitted by the appellant with an estimated market value for the subject property of \$114,000. The subject's equalized assessment reflects a market value of \$103,425, including land, which is below the recent purchase price and below the appraised value in the record. The Board further finds the subject property had a market value of \$103,425 as of the assessment date at issue based upon its equalized assessment.

Based upon 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.



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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APPELLANT

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COUNTY

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