



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

APPELLANT: Randall Rodgers  
DOCKET NO.: 17-00002.001-R-1  
PARCEL NO.: 14-2-15-36-15-403-027

The parties of record before the Property Tax Appeal Board are Randall Rodgers, 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.<sup>1</sup> The correct equalized assessed valuation of the property is:

**LAND:** \$22,590  
**IMPR.:** \$100,220  
**TOTAL:** \$122,810

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a pre-equalized assessment 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 2017 tax year. An equalization factor of 1.0216 was applied to all non-farm properties in Edwardsville Township for tax year 2017. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.<sup>2</sup>

**Findings of Fact**

The subject property consists of a part two-story and part one-story dwelling of vinyl siding and brick exterior construction with approximately 2,996 square feet of living area. The dwelling was constructed in 2012. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The subject property also has a 336

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<sup>1</sup> The final assessment reflects the application of the Edwardsville Township equalization factor of 1.0216, which was applied after the board of review final decision was issued on September 6, 2017. (See <http://reweb1.co.madison.il.us/parcel/view/142153615403027/2017>, as of 2/19/2020).

<sup>2</sup> While the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 16-05350.001-R-1, Madison County is a quadrant county wherein 2017 commenced a new quadrennial reassessment cycle in Edwardsville Township.

square foot in-ground swimming pool. The property has an 11,970 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables improved with 1½-story dwellings of vinyl siding and brick exterior construction that range in size from 2,221 to 3,000 square feet of living area.<sup>3</sup> The dwellings were built from 2008 to 2013. Each home has an unfinished basement, central air conditioning, one fireplace and a three-car garage. The appellant indicated the comparables are located within .4 of a mile from the subject property and comparables #1 and #2 have the same floor plan as the subject property. These properties have total assessments ranging from \$81,400 to \$110,320 and improvement assessments ranging from \$61,500 to \$90,930 or from \$22.01 to \$33.95 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$92,760 or \$31.99 per square foot of living area. The comparables have sites ranging in size from 10,200 to 12,100 square feet of land area with land assessments ranging from \$15,370 to \$21,660 or from \$1.51 to \$1.90 per square foot of land area. The subject has a land assessment of \$22,110 or \$1.85 per square foot of land area. The appellant requested the land assessment be reduced to \$20,910 or \$1.75 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,210. The subject property has an improvement assessment of \$98,100 or \$32.74 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with part two-story and part one-story dwellings that range in size from 2,201 to 2,843 square feet of living area. The homes were built from 2011 to 2014. Each comparable has an unfinished basement, central air conditioning, one fireplace and a three-car attached garage ranging in size from 698 to 781 square feet of building area. These properties have improvement assessments ranging from \$72,150 to \$109,970 or from \$31.90 to \$38.68 per square foot of living area. The board of review comparables have sites with 10,200 to 11,970 square feet of land area with land assessments ranging from \$18,930 to \$20,010 or from \$1.67 to \$1.90 per square foot of land area.<sup>4</sup>

Based on the foregoing evidence and the fact that the subject has an in-ground swimming pool which is not a feature of any of the comparables, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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<sup>3</sup> As part of the board of review submission, corrections were made to the appellant's comparables #1 through #4 concerning dwelling sizes. The appellant did not dispute these corrections when given an opportunity to file rebuttal.

<sup>4</sup> A review of the underlying printouts from the Madison County Supervisor of Assessments website indicates that the appellant presented 2016 assessment data for this 2017 tax year appeal. In making corrections, however, the board of review did not correct the actual assessment data other than to re-calculate the improvement assessment per square foot based upon the revised dwelling size.

The taxpayer contends 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 record contains nine comparable properties submitted by the parties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3, #4 and #5 along with board of review comparables #1, #2 and #4 as each of these dwellings is significantly smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparable #3. These three comparables had improvement assessments that ranged from \$66,030 to \$109,970 or from \$22.01 to \$38.68 per square foot of living area. The subject's improvement assessment of \$98,100 or \$32.74 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The comparables submitted by the parties have land assessments ranging from \$15,370 to \$21,660 or from \$1.51 to \$1.90 per square foot of land area. The subject has a land assessment of \$22,110 or \$1.85 per square foot of land area, which is within the range established by the comparables on a per-square-foot basis. Based on this evidence the Board finds a reduction in the land assessment is not 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

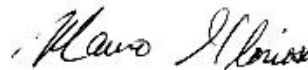
DISSENTING: \_\_\_\_\_

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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COUNTY

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