



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

APPELLANT: Kimberly Monroe
DOCKET NO.: 17-00006.001-R-1
PARCEL NO.: 14-2-15-25-15-401-001

The parties of record before the Property Tax Appeal Board are Kimberly Monroe, 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.¹ The correct equalized assessed valuation of the property is:

LAND: \$7,950
IMPR.: \$57,800
TOTAL: \$65,750

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 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.

Findings of Fact

The subject property consists of a one-story dwelling of brick and frame exterior construction with 1,388 square feet of living area. The dwelling is 17 years old. Features of the home include a basement with 1,260 square feet of finished area, central air conditioning, a fireplace and a 420-square foot garage. The property has a 23,315-square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .2 of a mile from the subject property and within the same neighborhood code as the subject as determined by the local

¹ 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).

assessor. The comparables are described as one-story single-family dwellings of brick and frame exterior construction ranging in size from 1,247 to 1,375 square feet of living area. The homes are 17 to 20 years old and each dwelling features a basement with finished areas ranging in size from 646 to 1,135 square feet, central air conditioning, and a garage ranging in size from 400 to 462 square feet of building area. Three comparables have one or two fireplaces. The dwellings are situated on lots ranging in size from 21,789 to 23,447 square feet of land area. The comparables sold from April 2016 to March 2017 for prices ranging from \$183,500 to \$185,000 or from \$134.55 to \$147.55 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,360. The Board takes judicial notice that all non-farm properties in Edwardsville Township in 2017 had a factor 1.0216 applied for an equalized total assessment of \$65,750. The subject's equalized total assessment reflects a market value of \$197,507 or \$142.30 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment of 33.29% for Madison County as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .5 of a mile from the subject and within the same neighborhood code as determined by the local assessor. The comparables are improved with one-story single-family dwellings of frame and brick exterior construction ranging in size from 1,336 to 1,352 square feet of living area. The dwellings were constructed in 1995 or 2000. The homes each feature a basement with finished areas ranging in size from 250 to 637 square feet, central air-conditioning, one fireplace and a garage containing either 400 or 420 square feet of building area. The properties have sites ranging in size from 7,000 to 19,074 square feet of land area. The sales of the comparables occurred from November 2016 to October 2017 for prices ranging from \$178,000 to \$199,000 or from \$133.23 to \$148.40 per square foot of living area, including land. The board of review submitted property record cards for the subject as well as their own comparables along with Illinois Transfer Declarations (PTAX-203) forms for its comparables. Based on this 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 parties submitted for the Board's consideration a total of seven suggested comparable sales which were similar to the subject property in location, age, design, dwelling size and most features, although each comparable dwelling has a smaller amount of finished basement area than the subject. These seven comparables sold from April 2016 to October 2017 for prices ranging from \$178,000 to \$199,000 or from \$133.23 to \$148.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$197,507 or \$142.30 per square foot of living

area, including land, which falls within the range established by all the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject such as the amount of basement finished area, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's 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

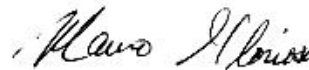
DISSENTING: _____

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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COUNTY

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