



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

APPELLANT: William J & Sarah Rankin  
DOCKET NO.: 17-00012.001-R-1  
PARCEL NO.: 14-2-15-14-05-102-013

The parties of record before the Property Tax Appeal Board are William J & Sarah Rankin, the appellants; 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 assessed valuation of the property is:

**LAND:** \$35,770  
**IMPR.:** \$163,110  
**TOTAL:** \$198,880

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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. 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 is improved with a part two-story and part one-story dwelling of frame and brick construction with 3,475 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 892 square feet of building area. The property has a 31,175 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.<sup>2</sup>

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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 21, 2017. (See <http://reweb1.co.madison.il.us/parcel/view/142151405102013/2017>, as of 2/21/2020).

<sup>2</sup> The parties differ slightly as to several aspects regarding the subject. The Board finds the board of review's submission was supported by the subject's Property Record Card (PRC), therefore, those figures were used by the Board.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with three, two-story dwellings and a one-story dwelling that range in size from 3,415 to 4,890 square feet of living area. The dwellings were reported to range in age from 14 to 28 years old. Each comparable has central air conditioning, at least one fireplace and an attached garage. The properties have sites ranging in size from 21,840 to 27,007 square feet of land area. The sales occurred from August 2014 to April 2016 for prices ranging from \$380,000 to \$620,000 or from \$107.36 to \$133.56 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$174,880.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,670. The subject's assessment reflects a market value of \$584,770 or \$168.28 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Madison County of 33.29% 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 improved with one, part two-story and part one-story dwelling and two part 1.5-story and part 1-story dwellings of brick exterior construction that range in size from 2,975 to 3,227 square feet of living area. The dwellings were built in 1988 or 1995. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 759 to 946 square feet of building area. The properties have sites ranging in size from 18,900 to 41,825 square feet of land area. The sales occurred from July 2015 to May 2016 for prices ranging from \$558,000 to \$630,000 or from \$186.56 to \$207.40 per square foot of living area, inclusive of the land. Board of review sale #1 was the same property as appellant's sale #1 although the parties reported different sizes for the home. The Property Tax Appeal Board gives more credence to the description of this property provided by the board of review because it submitted a copy of the comparable's property record card as foundation for the description.

### **Conclusion of Law**

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

The parties submitted six sales to support their respective positions with one sale being common to both parties. Less weight is to given appellant's sales #1, #3 and #4, which includes the board of review's sale #1, due to the transaction occurring in 2014 and 2015, not as proximate in time to the assessment date as the remaining comparables. In addition, appellant's sale #4 is a dissimilar one-story design. The Board finds the best evidence of market value to be appellant's comparable sale #2, as well as the board of review's sales #2 and #3. These comparables are relatively similar to the subject in style, size and features with the exception each of the board of review comparables has finished basement area while the subject dwelling does not. The board

of review comparable sales would require downward adjustments for the finished basement area to make them more equivalent to the subject property. The best comparables sold for prices ranging from \$380,000 to \$630,000 or from \$111.27 to \$195.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$584,770 or \$168.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on 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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