



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

APPELLANT: Clay Williams
DOCKET NO.: 17-00016.001-R-1
PARCEL NO.: 14-2-15-24-03-301-065

The parties of record before the Property Tax Appeal Board are Clay Williams, 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 **A Reduction** 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: \$29,226
IMPR.: \$182,988
TOTAL: \$212,214

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. 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 part one-story and part two-story dwelling of frame and masonry construction with 3,978 square feet of living area.¹ The dwelling was constructed in 2012. Features of the home include a partially finished basement, central air conditioning, two fireplaces, an inground swimming pool and a 766 square foot attached garage. The property has a 13,345 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant's appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that were located from next door to .3 of a mile from the subject property. The comparables were similar multi-storied dwellings that ranged in size from 2,916 to 4,031 square feet of living

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of the subject dwelling's size was the 2017 property record card (PRC) submitted by the appellant.

area.² The comparables had other features with varying degrees of similarity to the subject, including inground swimming pools. The comparables had sale dates ranging from October 2015 to March 2017 for prices ranging from \$537,000 to \$658,000 or from \$163.23 to \$219.14 per square foot of living area, including land. These same comparables were also used by the appellant to support the assessment equity argument. The four properties had land assessments ranging from \$27,950 to \$30,660 or from \$1.36 to \$2.19 per square foot of land and improvement assessments ranging from \$126,530 to \$183,510 or from \$43.39 to \$48.20 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$180,000. The requested assessment would reflect a total market value of \$540,703 or \$135.92 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. The request would lower the subject's land assessment to \$29,150 or \$2.18 per square foot of land area and the improvement assessment to \$150,850 or \$37.92 per square foot of living area.

In a brief filed with the appeal, the appellant opined that the best comparable was appellant's sale #1, which is located next door to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the equalized total assessment for the subject of \$236,210. The subject's assessment reflects a market value of \$709,552 or \$178.37 per square foot of living area land included, when using 3,978 square feet of living area and 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. The subject has an equalized land assessment of \$31,240 or \$2.34 per square foot of land area and an equalized improvement assessment of \$204,970 or \$51.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that were located from .1 to .4 of a mile from the subject property. The comparables were similar multi-storied dwellings that ranged in size from 2,731 to 3,451 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. One comparable had an inground swimming pool. The comparables had sale dates ranging from August 2015 to August 2017 for prices ranging from \$544,500 to \$659,420 or from \$170.32 to \$217.87 per square foot of living area, including land. These same comparables were also used by the board of review to support the assessment equity argument, however, the board of review submitted assessment data for tax year 2018, which would not be responsive to the appellant's 2017 tax year assessment complaint and will not be analyzed further by the Property Tax Appeal Board.

The board of review's evidence also included a grid containing the appellant's comparables, in which the board of review corrected the square footages to exclude finished basement area.

Based on this evidence the board of review agreed to stipulate to the pre-equalized total assessment of \$231,220.

² The Board has corrected the appellant's grid by subtracting the finished basement area in order to calculate only the above grade living area for the comparables.

The appellant submitted rebuttal critiquing the board of review's evidence. The appellant argues that finished basement area should be included in above grade living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the appellant's argument that finished basement area should be included when calculating a dwelling's living area, the Board finds that accepted real estate valuation considers finished basement area an amenity or feature, which adds value, but is not included when calculating above grade living area.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1 and #4 due to their considerably smaller dwelling sizes when compared to the subject. In addition, comparable #1 had a sale date that occurred greater than 14 months prior to the January 1, 2017 assessment date at issue. The Board also gave less weight to the board of review's comparable sales #1, #2 and #4. Comparable sale #1 was considerably newer than the subject, comparable sale #2 had a sale date that occurred greater than 16 months prior to the January 1, 2017 assessment date at issue and comparable sale #4 was significantly smaller than the subject. The Board finds the best sales in the record were the appellant's comparable sales #2 and #3, as well as the board of review's comparable sale #3. These comparables were most similar to the subject in location, age, style, size and features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold from March to October 2016 for prices ranging from \$599,000 to \$658,000 or from \$163.23 to \$173.86 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$709,552 or \$178.37 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified based on overvaluation.

As to the appellant's assessment equity argument, the Board finds the only appropriate assessment date was submitted by the appellant. The Board gave less weight to the appellant's land comparables #3 and #4 due to their significantly larger lot sizes, when compared to the subject's lot. The Board finds the appellant's land comparables #1 and #2 were most similar to the subject in location and size. These comparables had land assessments of \$29,150 and \$27,950 or \$2.19 and \$1.63 per square foot of land area, respectively. The subject's equalized land assessment of \$31,240 or \$2.34 per square foot of land area is not supported by the best land comparables in this record.

As to the appellant's improvement assessment argument, the Board gave less weight to the appellant's comparables #1 and #4 due to their considerably smaller sizes when compared to the subject. Therefore, the Board finds the best improvement assessment comparables were the

appellant's comparables #2 and #3. These comparables had improvement assessments of \$170,460 and \$183,510 or \$46.68 and \$45.52 per square foot of living area, respectively. The subject's equalized improvement assessment of \$204,970 or \$51.53 per square foot of living area is not supported by the best improvement comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment equity is appropriate.

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

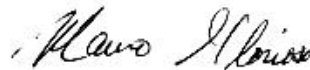
Member

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: January 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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