



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

APPELLANT: Steve Neumeyer
DOCKET NO.: 17-00018.001-C-1
PARCEL NO.: 13-2-21-27-17-301-003

The parties of record before the Property Tax Appeal Board are Steve Neumeyer, 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: \$3,470
IMPR.: \$0
TOTAL: \$3,470

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 4,600 square foot vacant parcel. The property has a street address of 504 Vandalia Street 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 submitted an appraisal prepared by Smedmore Bernard, a Certified General Real Estate Appraiser with the Illinois Department of Transportation. The Smedmore appraisal concerns a vacant parcel of 3,404 square feet of land area which is located at 502 Vandalia Street, Collinsville. The purpose of the appraisal was "for the disposal of excess land and/or the release of other rights." The appraiser opined a market value for the property located at 502 Vandalia Street of \$3,400 or approximately \$1.00 per square foot of land area as of January 31, 2017.

Based on the foregoing evidence, the appellant requested a total assessment for the subject property of \$1,130 which would reflect a market value of approximately \$3,390 or \$0.74 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 \$3,400. The appellant also submitted a copy of the Notice issued on March 22, 2018 applying an equalization factor of 1.0203 to the subject parcel for all non-farm properties located in Collinsville Township resulting in an equalized assessment for the subject property of \$3,470. The subject's equalized assessment reflects a market value of \$10,424 or \$2.27 per square foot of land area, 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 response to the appellant's evidence, the board of review noted that the appraisal presented by the appellant concerns a parcel that is adjacent to the subject property. The board of review further contends that the appellant purchased the parcel that was appraised by the Illinois Department of Transportation on August 3, 2017 for \$6,100 or \$1.79 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in close proximity to the subject. The comparable vacant parcels range in size from 3,404 to 6,546 square feet of land area. The comparables each sold on August 31, 2017 for prices ranging from \$6,100 to \$40,000 or from \$1.60 to \$6.11 per square foot of land area.

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) [Emphasis added]. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of a nearby property in an effort to establish the market value of the subject property and the board of review provided three comparable sales of properties that are located in close proximity to the subject parcel. The Board has given little weight to the appraisal report submitted in this proceeding by the appellant as the appraisal does not concern the parcel which is the subject matter of this pending assessment appeal.

The Board finds the best evidence of market value to be the board of review comparable sales which are similar to the subject in location and size. The board of review comparables sold on August 31, 2017 for prices ranging from \$6,100 to \$40,000 or from \$1.60 to \$6.11 per square foot of land area. The subject's equalized assessment reflects a market value of \$10,424 or \$2.27

per square foot of land area, which is within the range established by the comparable sales in the 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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