



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

APPELLANT: Bruce and Janet Shrodes  
DOCKET NO.: 17-04996.001-R-1  
PARCEL NO.: 10-2-16-18-11-201-030

The parties of record before the Property Tax Appeal Board are Bruce and Janet Shrodes, 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. The correct assessed valuation of the property is:

**LAND:** \$23,590  
**IMPR.:** \$80,310  
**TOTAL:** \$103,900

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 consists of a one-story dwelling of frame exterior construction with 1926 square feet of living area.<sup>1</sup> The dwelling was constructed in 2009. Features of the home include a finished basement, central air conditioning, a fireplace and a 576-square foot garage and an inground swimming pool. The property has a 13,137-square foot site and is located in Edwardsville, Pin Oak Township, Madison County.

The appellants contend assessment inequity with respect to the land and improvement as the bases of the appeal. In support of these arguments, the appellants submitted information on four assessment equity comparables located from 480 feet to .6 of a mile from the subject property.

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<sup>1</sup> The appellants' grid depicts the subject as containing a total of 2,920 square feet of living area which includes 1,920 square feet above ground in addition to a 1,000-square foot basement. The appellants used 2,920 square feet to calculate the cost per square foot of living area. The Board finds that the basement area is not a part of the living area calculation and, therefore, the calculation has been corrected to include only the above-grade living area.

The properties are improved with one-story dwellings of frame or brick exterior construction ranging in size from 1,734 to 1992 square feet of living area. The homes range in age from 5 to 17 years old. Each comparable features a basement with finished area, central air-conditioning, a fireplace, and a garage ranging in size from 528 to 923 square feet of building area. The comparables have improvement assessments ranging from \$67,860 to \$70,230 or from \$34.07 to \$40.16. The properties have land assessments ranging from \$20,110 to \$26,300 or from \$.08 to \$1.74 per square foot of land area.

The appellants also submitted property tax assessment information for the subject property and each of the appellant's equity comparables extracted from the Madison County website depicting descriptive and assessment information, along with color photographs of each property. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$75,050 and land assessment to \$22,040. Finally, the appellants submitted a copy of the Final Administrative Decision by the Property Tax Appeal Board under Docket No. 16-04730.001-R-1, lowering the subject's total assessment for the prior year to \$97,090.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,900. The subject property has an improvement assessment of \$80,310 or \$41.70 per square foot of living area, and land assessment of \$23,590 or \$1.80 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on three assessment equity comparables located within the same subdivision as the subject property. The comparables are improved with one-story dwellings of frame and brick exterior construction containing either 1,663 to 1,710 square feet of living area. The dwellings were either 6 or 7 years old. The homes each feature a basement with finished area, central air-conditioning, a fireplace, and a garage ranging in size from 658 to 836 square feet of building area. The properties have **improvement** assessments ranging from \$68,690 to \$96,000 or from \$41.30 to \$57.73 per square foot of living area. The comparables have **land** assessments ranging from \$20,270 to \$24,580 or from \$1.45 to \$2.46 per square foot of land area. The board of review also submitted copies of the property record cards for the subject and its own comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that two of the three board of review comparables have lower total assessments when compared to the subject property and the remaining comparable has a superior location and features relative to the subject property. Further, the appellants argued that the subject property features 2.5 bathrooms and a 900-square foot basement, not 3 bathrooms and a 1,000-square foot basement as erroneously depicted in the board of review grid.<sup>3</sup>

### **Conclusion of Law**

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<sup>2</sup> The Board finds that 2017 is the beginning of a new quadrennial for Pin Oak Township. Therefore, a "rollover" is not applicable pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

<sup>3</sup> The Board finds that the parties' slight differences with respect to the subject's basement size and bathroom count will not affect the Board's analysis or decision.

The taxpayers contend assessment inequity regarding the land and improvement as the bases 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 appellants did not meet this burden of proof and no reduction in the subject's improvement or land assessment is warranted.

The parties submitted a total of seven assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparable #2 due to its 5.5-acre site compared to the subject's 1/3-acre site, as well as its older age relative to the subject. The remaining comparables were similar to the subject in terms of location, design, age, construction, dwelling size, lot size, and features. These six comparables have improvement assessments ranging from \$67,860 to \$96,000 or from \$34.07 to \$57.73 per square foot of living area. These comparables have land assessments ranging from \$20,110 to \$26,300 or from \$.98 to \$2.46 per square foot of land area. The subject's improvement assessment of \$80,310 or \$41.70 per square foot of living area, and land assessment of \$23,590 or \$1.80 per square foot of land area is within the range established by the best assessment equity comparables in this record on an overall basis and on a per square foot basis and appears to be justified.

After considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellants did not demonstrate by clear and convincing evidence that the subject dwelling or land are inequitably assessed and, therefore, no reduction in the subject's improvement or land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which exists here on the basis of the evidence.

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: August 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bruce and Janet Shrodes  
7358 Kindewood Drive  
Edwardsville, IL 62025

COUNTY

Madison County Board of Review  
Madison County Admin. Bldg.  
157 North Main St., Suite 222  
Edwardsville, IL 62025