



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

APPELLANT: Robert Stark  
DOCKET NO.: 18-00153.001-R-1  
PARCEL NO.: 16-1-03-13-00-000-004

The parties of record before the Property Tax Appeal Board are Robert Stark, 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:** \$11,060  
**IMPR.:** \$25,790  
**TOTAL:** \$36,850

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 2018 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 one-story dwelling with a finished attic of frame construction containing 1,072 square feet of ground floor living area or 1,386 square feet of total living area. The dwelling was constructed in 1943. Features of the home include a partial basement, central air conditioning, one bathroom and an attic with 784 square feet. Other improvements include a detached garage with 780 square feet of building area, a pole building with 1,323 square feet of building area, a frame shed with 600 square feet of building area, and a frame shed with 640 square feet of building area. The property has a 2.59-acre site and is located in Dorsey, Moro 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 in Dorsey that are improved with two 1-story dwellings, one 1.5-story dwelling, and one 2-story dwelling of frame construction that range in size from 1,036 to 1,616 square feet of living area. The homes range

in age from 30 to 118 years old. One comparable has an unfinished basement, each comparable has central air conditioning, and each property has a garage ranging in size from 528 to 768 square feet of building area. The comparables are located within 1.5 miles of the subject property with sites ranging in size from 1 to 3.01 acres. The sales occurred from May 2017 to July 2018 for prices ranging from \$95,000 to \$137,000 or from \$71.53 to \$91.69 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$30,194.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,850. The subject's assessment reflects a market value of \$110,727 or \$103.29 per square foot of ground floor living area or \$79.89 per square foot of total living area, land included, when using the 2018 three-year average median level of assessment for Madison County of 33.28% as determined by the Illinois Department of Revenue.

The board of review provided a statement asserting the subject dwelling is a one-story frame home with a finished attic with 1,386 square feet of living area built in 1943 located on 2.39 acres. The board of review also stated the subject property has a detached garage with 780 square feet, a 1,323 square foot pole barn, plus two sheds with 600 and 640 square feet of building area. The board of review stated the assessed value of the pole building and two sheds was \$4,330 and was taken out in its analysis to make the subject more comparable to other properties.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in Dorsey that are improved with one 1.5-story dwelling and two 1-story dwellings of frame construction ranging in size from 968 to 1,606 square feet of living area. A copy of the property record card provided by the board of review disclosed the 1.5-story dwelling has 918 square feet of ground floor living area and 1,606 square feet of total living area. The homes were built from 1945 to 1959. Each property has a basement with one being partially finished, central air conditioning, one fireplace and a detached or attached garage ranging in size from 336 to 648 square feet of building area. Comparable #2 has a 288 square foot shed that is 63 years old. The comparables have sites ranging in size from 1.19 to 2.10 acres. The sales occurred from August 2016 to October 2017 for prices ranging from \$89,900 to \$179,900 or from \$84.06 to \$140.11 per square foot of living area inclusive of the land.

The board of asserted the subject's total assessment reflects a market value of \$110,560 or \$79.77 per square foot of total living area. Alternatively, according to the board of review, excluding the pole barn and two sheds, the subject's assessment reflects a market value of \$97,570 or \$70.39 per square foot of living area, including land.

As documentation the board of review provided copies of the property record cards and copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each comparable as well as a copy of the subject's property record card.

The board of review requested the assessment be confirmed.

### **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 record contains seven sales submitted by the parties to support their respective positions. The comparables are improved with dwellings with varying degrees of similarity to the subject dwelling. However, the comparables lack the additional pole barn and two sheds that the subject property has, suggesting upward adjustments would be needed to the comparables to make them more equivalent to the subject property. The comparables provided by the parties sold for prices ranging from \$89,900 to \$179,900 or from \$71.53 to \$140.11 per square foot of living area, including to land. Excluding board of review comparable #3, which appears to be an outlier, the comparables sold for prices ranging from \$89,900 to \$137,000 or from \$71.53 to \$92.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$110,727 or \$103.29 per square foot of ground floor living area or \$79.89 per square foot of total living area, including land, which is within the range established by the comparable sales in this record on an overall price basis and on a per square foot of total living area, basis. The Board finds the subject's assessment is well supported considering the subject property's additional building improvements relative to the comparables. 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: October 20, 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

Robert Stark  
5810 Seiler Rd  
Dorsey, IL 62021

COUNTY

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