



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

APPELLANT: Brent Zimmerman
DOCKET NO.: 18-00221.001-R-1
PARCEL NO.: 14-2-15-36-00-000-050

The parties of record before the Property Tax Appeal Board are Brent Zimmerman, 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: \$13,390
IMPR.: \$138,920
TOTAL: \$152,310

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 consists of a one-story dwelling of brick and frame exterior construction with 2,365 square feet of living area.¹ The dwelling was constructed in 2017. Features of the home include a full basement with 1,270 square feet of finished area, central air conditioning, one fireplace and a three-car garage containing 943 square feet of building area. The property has an approximately 39,000 square foot or .90-acre site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the cost to construct the subject dwelling. The appellant

¹ The Board finds the best evidence of the description of the subject dwelling's exterior construction and basement finish is found in the property record card which includes a photograph. The appellant did not disclose in Section III of the appeal petition that the subject dwelling has brick and frame exterior construction with finish area in the basement.

completed Section – VI – Recent Construction Information on Your Residence on the appeal petition stating the subject site was purchased on September 17, 2017 for a price of \$40,000 and the total cost to construct the home was \$299,085 resulting in a total cost of \$339,085. To further document the cost of construction the appellant submitted a document titled “Final Affidavit” from Remington Properties disclosing the project location as Lot 6 Pioneer Trails for Brent and Melissa Zimmerman with an address of 14 Pioneer Trails, Glen Carbon and included an itemization of the construction costs for a Ranch Plan 3-Car Garage. The project start date is shown as January 1, 2017 with a completion date of October 3, 2017. The appellant also provided a copy of the final Compliance Inspection Report from the Glen Carbon Building Department dated October 3, 2017. The appellant indicated the dwelling was completed on October 3, 2017 and they did not act as general contractor and there was no non-compensated labor performed. The appellant noted that he has “built three other homes in Madison County and all of these homes have been taxed at the level the homes were built for.” Based on this evidence, the appellant requested the subject’s assessment be reduced to \$113,085.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,310. The subject's assessment reflects a market value of \$457,662 or \$193.51 per square foot of 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.

In response to the appeal, the board of review provided a copy of a document with a hand written note indicating the document was “previous evidence submitted to the board of review” regarding the construction costs of the subject dwelling. The document is labeled “Affidavit” and disclosed the project location as Lot 6 Pioneer Trails for Brent and Melissa Zimmerman with an address of 14 Pioneer Trails, Glen Carbon. The contractor is shown as Remington Properties. The document included an itemization of construction costs for a Ranch Plan 3-Car Garage in the amount of \$299,086.47, excluding the lot value.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards on three comparable properties located within .10 of a mile from the subject property and on the same street as the subject with sales data included on two comparables. The comparables have sites containing approximately .90-acres or 1.08-acres of land area. The comparables are improved with one-story dwellings of brick and frame exterior construction ranging in size from 1,857 to 2,053 square feet of living area. Each comparable features a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 688 to 788 square feet of building area. Comparables #1 and #2 sold in September and October 2017 for prices of \$485,000 and \$453,088 or for \$236.24 and \$225.42 per square foot of living area, land included, respectively. The board of review provided the PTAX-203 Real Estate Transfer Declarations associated with each of these sales disclosing the seller as Remington Properties, LLC and that each property had been advertised for sale.

The board of review further asserted the three comparables have improvement assessments ranging from \$59.12 to \$61.10 per square foot of living area while the subject has an improvement assessment of \$58.74 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In written rebuttal, the appellant critiqued the comparables submitted by the board of review. The appellant contends the comparable homes have nicer finishes than the subject, which include stone fireplaces, built in shelves, nicer flooring, nicer windows, upgraded trim and upgraded cabinets. The appellant requested a reduction in the subject's improvement assessment to reflect the lower value of the home.

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 Property Tax Appeal Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #2. These home are located on the same street as the subject property and are similar to the subject in site size, design, age and features, though each dwelling is smaller in size when compared to the subject. The record indicates these two properties were purchased from Remington Properties, LLC which appears to be the same contractor that built the subject dwelling. These properties sold in September and October 2017 for prices of \$485,000 and \$453,088 or for \$236.24 and \$225.42 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$457,662 or \$193.51 per square foot of living area, including land, which is below the two comparable sales in the record on a square foot basis. The subject is larger than each of the comparables presented. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The Board finds these sales demonstrate the subject's assessment is not excessive and is reflective of the market value of the property as of January 1, 2018.

Although the appellant provided information with respect to the purchase price of the land on September 17, 2017 and the construction costs that were incurred during the construction and subsequent completion of the subject dwelling on October 3, 2017, the Board finds it problematic that the parties presented two separate affidavits associated with the construction of the subject dwelling. Each affidavit reported differing costs associated with the construction of the subject dwelling which discredits the validity of each of these documents. Furthermore, neither affidavit provided general contractor fees, though the appellant noted in section VI of the appeal petition that the fees were included in the costs. Neither party provided corroborating evidence to support the costs shown in their respective affidavits. Lastly, the appellant failed to provide substantive evidence to establish that the transfer of the subject site on September 17, 2017, which was only 16 days prior to the completion of the subject dwelling on October 3, 2017, was an arm's length transaction.

The Board finds the best evidence of market value to be the comparable sales in the record as they best reflect the action of buyers and sellers in the marketplace and are more representative of fair cash value than construction costs. In conclusion the Board finds the assessment of the

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subject property as established by the Madison County Board of Review is correct and a reduction in the 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

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