



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

APPELLANT: Alton Red Door Trust, C.A. Shriver, as Co-Trustee  
DOCKET NO.: 18-00223.001-R-1  
PARCEL NO.: 23-2-08-07-06-105-023

The parties of record before the Property Tax Appeal Board are Alton Red Door Trust, C.A. Shriver, as Co-Trustee, 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:** \$1,780  
**IMPR.:** \$16,790  
**TOTAL:** \$18,570

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 1.5-story dwelling of frame construction with 1,852 square feet of living area. The dwelling was constructed in approximately 1900. Features of the home include a full unfinished basement of which half is reportedly a "dirt floor." The home also has central air conditioning. The property has an approximately 4,400 square foot site and is located in Alton, Alton Township, Madison County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant, C.A. Shriver as co-trustee, submitted information on six comparable sales located within a mile of the subject property. The comparable parcels range in size from 4,920 to 8,890 square feet of land area and have been improved with either a two-story or a 1.5-story dwelling of frame exterior construction. Five of the homes were built approximately between 1920 and 1942 with the age of comparable #3 being unknown. The homes range in size from 1,218 to 2,054 square feet of living area. Each of

the dwellings features a full basement, one of which has finished area. Each comparable also has central air conditioning and three of the comparables have garages. The properties sold between October 2016 and June 2018 for prices ranging from \$20,000 to \$48,500 or from \$13.67 to \$34.89 per square foot of living area, including land. Also as part of the appeal petition, the appellant reported that the subject property was purchased in April 2015 for \$24,000.

In the course of the hearing, Shriver acknowledged that a request by the board of review to inspect the subject property was denied "by her client" who is the owner-occupant who she is representing through the trust as co-trustee.

Also included with the appellant's submission was a memorandum initially discussing evidence presented by both parties at the local Madison County Board of Review hearing on this property. As proceedings before the Property Tax Appeal Board are *de novo*, this aspect of the appellant's submission will not be further addressed.<sup>1</sup>

Based on the foregoing evidence, the appellant contended the appellant's suggested comparable sales reflect a median sales price of \$22.39 per square foot of living area, including land. As part of the appeal petition and as argued in the memorandum supplied with the appeal, the appellant requested a reduced assessment reflecting a market value of approximately \$39,600 or \$21.38 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,570. The subject's assessment reflects a market value of \$55,799 or \$30.13 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.

As part of its documentary evidence, the board of review claimed there were "extensive renovations" to subject dwelling since its 2015 purchase. Through Chairman Rolens at hearing the board of review contended that those rehabs have brought the subject property up to the "level of the rest of the houses" in the neighborhood. Rolens asserted that when the appellant purchased the subject property, the property needed a lot of work, not just maintenance; she further contended that the condition was materially altered. In this regard, the board of review had requested an inspection to confirm whether or not the renovations had been done.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .6 of a mile from the subject property. The comparable parcels range in size from 4,950 to 8,775 square feet of land area and have been improved with either a 1.5-story dwelling or a one-story with finished attic dwelling of frame exterior construction. The homes were built in either approximately 1900 or 1920 and range in size from 1,218 to 1,916 square feet of living area. Each of the dwellings feature an unfinished basement and central air conditioning. The properties sold between February 2017 and April 2018 for

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<sup>1</sup> The law is clear that proceedings before the Property Tax Appeal Board are *de novo* "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . ." (86 Ill.Admin.Code §1910.50(a)).

prices ranging from \$42,500 to \$78,500 or from \$34.89 to \$40.97 per square foot of living area, including land.

The board of review asserted that it's comparable #1, which was the same property as appellant's comparable #4, was the best comparable property in the record. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, the appellant asked what evidence of renovations the board of review had. As part of the evidentiary submission, the board of review had submitted five color photographs of the exterior and interior of the subject dwelling that were obtained on the internet. While the board of review had no data as to when these photographs were taken, the appellant in the course of reviewing the photos at hearing did not dispute them as being from the subject property.

As to the board of review's photographs, the appellant testified that fencing/railing had to be installed on the front porch in order to be authorized for occupancy. The exterior photograph of the subject presented by the board of review does not depict any fencing/railing on the front porch. The appellant asserted the kitchen is the same as depicted in the photograph submitted by the board of review, except for the red painted wall behind the sink which is now beige. She stated the cabinets are the same as pictured and testified that "nothing has been changed." The appellant further contended that a photograph of the subject kitchen as displayed in March 2015 on internet-based realty sites prior to the last sale transaction was nearly identical to the photograph of the kitchen presented by the board of review. The appellant also testified that there was no remodeling done; there was some painting done and a few items necessary to meet occupancy inspection requirements, such as smoke detectors, finishing trim and making the water heater, furnace and toilet functional. When raised by the board of review, Shriver specifically denied that a new sink or a new tub were installed in the subject property.

In rebuttal, the appellant contended that board of review comparable #3 was a home that was built in 1950, has more bathrooms than the subject, a brick front porch, a sitting room and a partially finished basement whereas the subject is older, has fewer bathrooms, a frame porch, no sitting room and an unfinished basement, half of which is a dirt floor. There was no supporting documentation submitted reflecting these assertions of age, number of bathrooms or partial basement finish that were made by the appellant in rebuttal concerning board of review comparable #3. In contrast, the board of review reported an estimated construction date of 1920 and indicate the basement was unfinished as depicted in a township fact sheet on the property.

The appellant also noted that the board of review did not file any rebuttal/responsive evidence to the appellant's proposed comparable sales to either refute the data provided or disagree about the comparability of these properties to the subject. As such, the appellant contends this silence amounts to an agreement with the suitability of these comparables.

### **Conclusion of Law**

During the course of the hearing, Chairman Rolens inferred that the board of review's photos of the interior of the subject dwelling establish the home's condition due to the fact the appellant refused a request made by the board of review to inspect the subject dwelling. Section 1910.94

of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.94) provides as follows:

- a) No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.
- b) Any motion made to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner. [Emphasis added.]

While the board of review timely made a request for inspection in writing which was sent by certified mail, the board of review, as set forth in subsection (b), must not only make a motion to invoke this section, but must also provide a statement detailing the consultation and failed reasonable attempts to resolve differences over inspection with the property owner. The board of review, while orally raising the inspection issue during hearing, provided no data as to the consultation attempts and/or inability to resolve differences over inspection. Therefore, on this record, the Property Tax Appeal Board gives no weight to the arguments made by the board of review regarding the denial of an inspection request. Furthermore, the failure of the taxpayer or owner of the property to allow an inspection only prevents the taxpayer or owner from offering evidence to discredit the board of review description of the physical characteristics of subject property.

The board of review description of the physical characteristics of the subject property consisted of undated photographs pulled from the internet with no other foundation as to the date the photographs were taken. First, it is noteworthy that Shriver did not offer any evidence of the condition of the subject dwelling in the residential appeal filing other than stating that the basement floor consisted as a one-half dirt floor and the board of review did not provide any evidence refuting the condition/construction of the subject basement floor. Second, it is also noteworthy that when the appellant examined the board of review's internet-based interior photographs of the subject dwelling, Shriver did not deny that those were photos of the subject dwelling; she only disputed paint color on a wall in the kitchen and a bathroom. Shriver contended the cabinetry was the same and had not been changed. The board of review had no factual basis to assert that kitchen cabinetry had been changed. Therefore, in conclusion, the Property Tax Appeal Board can make no actual factual findings on this record about the condition of the subject property other than that the basement floor is one-half a dirt floor.

As the basis of this appeal, 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 parties submitted eight comparables sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #5 and #6 as these properties each have a garage which is not a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with the board of review comparable sales, one of which was appellant's comparable sale #4. These five most similar comparables sold between February 2017 and April 2018 for prices ranging from \$20,000 to \$78,500 or from \$13.67 to \$40.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$55,799 or \$30.13 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported by the common comparable presented by both parties. If the Board examines the five best comparable sales further and removes both the low-end and high-end sales prices, the range narrows to \$35,000 to \$56,200 or from \$18.74 to \$40.37 per square foot of living area, including land, such that the subject's estimated market value of \$30.13 per square foot still falls within the range of these three comparables, where one comparable is common to both parties. 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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

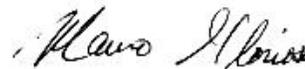
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Member

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: December 23, 2019



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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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