



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

APPELLANT: Marvin A. & Karen J. Meng  
DOCKET NO.: 18-04809.001-R-1  
PARCEL NO.: 10-2-16-18-01-104-026

The parties of record before the Property Tax Appeal Board are Marvin A. & Karen J. Meng, 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:** \$25,700  
**IMPR.:** \$44,680  
**TOTAL:** \$70,380

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 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 frame construction with 1,140 square feet of living area. The dwelling is 34 years old. Features of the home include a full basement, that has 910 square feet of finished area, central air conditioning, two fireplaces and a 900 square foot carport. The property has a 23,250 square foot site and is located in Edwardsville, Pin Oak Township, Madison County.<sup>1</sup>

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four comparable properties that were located from “next door” to “1 block away” from the subject. The comparables had lots ranging in size from 11,532 to 13,851 square feet of land area and were improved with one-story dwellings of frame or frame and masonry construction that ranged in size from 950 to 1,935 square feet of

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<sup>1</sup> The Board finds the best evidence of the subject’s lot size and whether the subject has two fireplaces was the subject’s property record card (PRC) submitted by the appellants.

living area. The homes were 19 or 64 years old. Other features included full basements, two of which had finished area, central air conditioning and garages ranging in size from 396 to 528 square feet of building area. One comparable had a fireplace. The comparables had land assessments ranging from \$12,750 to \$16,240 or from \$1.06 to \$1.17 per square foot of land area and improvement assessments ranging from \$34,020 to \$73,590 or from \$35.81 to \$44.92 per square foot of living area.<sup>2</sup>

Based on this evidence the appellants requested a reduction in the subject's total assessment to \$46,000. The request would lower the subject's land assessment to \$14,000 or \$.60 per square foot of land area and lower the subject's improvement assessment to \$32,000 or \$28.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,380. The subject property has a land assessment of \$25,700 or \$1.11 per square foot of land area and an improvement assessment of \$44,680 or \$39.19 per square foot of living area.

In support of its contention of the correct assessment the board of review acknowledged that the subject property is within the median range of assessed values submitted by the appellants.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis 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 a reduction in the subject's assessment is not warranted.

As to the subject's land assessment, the Board finds the appellants' comparables were similar to the subject in location, however, they were significantly smaller than the subject. Nevertheless, the comparables had lots ranging in size from 11,532 to 13,851 square feet of land area and had land assessment ranging from \$12,750 to \$16,240 or from \$1.06 to \$1.17 per square foot of land area. The subject's 23,250 square foot lot has a land assessment of \$25,700 or \$1.11 per square foot of land area. The subject's land assessment falls above the range established by the land comparables in this record on a total land assessment basis, but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their significantly smaller size, the Board finds the subject's total land assessment is supported.

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<sup>2</sup> The Board has filled in any missing information and made appropriate corrections to the appellants' comparable grid based on the comparables' PRC's submitted as support by the appellants.

As to the subject's improvement assessment, the Board finds the appellants' comparables were similar to the subject in location and style, however, they differed considerably in age, size and features. Nevertheless, the appellants' comparables had improvement assessments that ranged from \$34,020 to \$73,590 or from \$35.81 to \$44.92 per square foot of living area. The subject's improvement assessment of \$44,680 or \$39.19 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land and/or improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 appellants disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists 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: February 16, 2021



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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