



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

APPELLANT: John & Pamela Newland
DOCKET NO.: 18-04861.001-R-1
PARCEL NO.: 05-2-23-09-02-201-032

The parties of record before the Property Tax Appeal Board are John & Pamela Newland, 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: \$ 8,810
IMPR.: \$54,570
TOTAL: \$63,380

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 with brick trim exterior construction that has 1,615 square feet of living area.¹ The dwelling was constructed in 2001. The home features an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The subject has a 10,000 square foot site. The subject property is located in St. Jacob Township, Madison County.

The appellants submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment was not challenged. In support of these claims, the appellants submitted a grid analysis of three

¹ The Board finds the best evidence of the subject's dwelling size is the property record card that was submitted by the board of review, which contains a diagram of the subject dwelling depicting 1,615 square feet of living area. The appellants submitted no credible evidence to support the reported dwelling size of 1,601 square feet of living area as indicated in the comparative grid analysis.

comparables located from one block to approximately seven miles from the subject. The comparables were reported to consist of one-story dwellings of frame exterior construction that were built from 2000 to 2004. One comparable was reported to have a partial unfinished basement and two comparables were reported not to have a basement. The comparables have central air conditioning; two comparables have a fireplace; and two comparables have a garage that each contain 484 square feet of building area. The dwellings were reported to range in size from 1,364 to 1,928 square feet of living area and are situated on sites that range in size from 10,740 to 18,270 square feet of land area. The comparables sold from February 2017 to May 2018 for prices ranging from \$161,000 to \$172,500 or from \$88.69 to \$119.54 per square foot of living area including land. The comparables have improvement assessments ranging from \$50,140 to \$54,970 or from \$26.01 to \$38.09 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$63,380. The subject's assessment reflects an estimated market value of \$190,445 or \$117.92 per square foot of living area including land area when applying Madison County's 2018 three-year average median level of assessment of 33.28%. The subject property has an improvement assessment of \$54,570 or \$33.79 per square foot of living area.

In support of the subject's assessment, the board of review submitted the same three comparables that were utilized by the appellants with slightly different descriptive data.² The comparables are located from along the subject's street to 6.8 miles from the subject. The comparables consist of one-story dwellings of frame with brick trim exterior construction that were built from 1999 to 2004. The comparables have unfinished basements; central air conditioning; two comparables have a fireplace; and each comparable has a garage that range in size from 484 to 528 square feet of building area. The dwellings range in size from 1,375 to 1,453 square feet of living area and area situated on sites that range in size from 10,000 to 21,000 square feet of land area. The comparables sold from February 2017 to May 2018 for prices ranging from \$161,000 to \$172,500 or from \$117.09 to \$119.75 per square foot of living area including land. The comparables have improvement assessments ranging from \$50,140 to \$54,970 or from \$35.11 to \$37.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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 appellants did not meet this burden of proof.

² The Board finds the board of review submitted property record cards for the comparables used by both parties. The Board finds the descriptive data provided by the board of review pertaining to the comparables is better supported.

The Board finds the record contains three comparable sales submitted by both parties. Less weight was given to the appellants' analysis as incorrect descriptive data was provided for the subject and comparables. The Board finds the comparables submitted by the board of review had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from February 2017 to May 2018 for prices ranging from \$161,000 to \$172,500 or from \$117.09 to \$119.75 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$190,445 or \$117.92 per square foot of living area including land, which falls above that range established by the comparable sales contained in this record on an overall basis and within the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller dwelling size, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on this basis .

The taxpayers also argued assessment inequity as one of the basis to 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 appellant failed to meet this burden of proof.

The Board finds the record contains three assessment comparables submitted by both parties. Less weight was given to the appellants' analysis as incorrect descriptive data was provided for the subject and comparables. The Board find the comparables submitted by the board of review had varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$50,140 to \$54,970 or from \$35.11 to \$37.83 per square foot of living area. per square foot of living area. The subject property has an improvement assessment of \$54,570 or \$33.79 per square foot of living area, which falls within the range established by the three assessment comparables contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject property is uniformly assessed and no reduction in the subject's improvement assessment is 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: 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

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