



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

APPELLANT: Rose Matz  
DOCKET NO.: 18-04876.001-R-1  
PARCEL NO.: 13-2-21-09-12-201-003

The parties of record before the Property Tax Appeal Board are Rose Matz, 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:** \$8,930  
**IMPR.:** \$61,110  
**TOTAL:** \$70,040

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 frame and stone exterior construction with 2,046 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full basement, that has 1000 square feet of finished area, central air conditioning, a fireplace, an attached 576 square foot garage and a detached 576 square foot garage.<sup>1</sup> The property is located in Maryville, Collinsville Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 26, 2018 for a price of \$255,000.

---

<sup>1</sup> The Board finds the best evidence of the subject's size was the sketch of the subject within the subject's Property Record Card (PRC.) The parties reported several other differences regarding features of the subject property. The Board finds these remaining differences will not impact the decision in this appeal.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$68,420.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,040. The subject's assessment reflects a market value of \$210,457 or \$102.86 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 support of its contention of the correct assessment the board of review submitted information on three comparable properties that sold from September 2016 to June 2017 for prices of \$235,000 or \$275,000 or from \$96.11 to \$134.67 per square foot of living area, including land. The board of review noted that the subject is already assessed for less than its sale price and its assessment is within the range of similar properties.

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

The appellant submitted rebuttal disclosing that the subject does not have any vinyl exterior siding, the basement walls are 7 feet 7 inches tall and the dwelling only has one fireplace. The appellant's rebuttal also included information on four new properties that were not previously submitted.

### **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.

As an initial matter regarding the appellant's rebuttal evidence of four new comparable properties that were not previously submitted by the appellant, the board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

The Board finds the best evidence of market value to be the purchase of the subject property in July 2018 for a price of \$255,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for months. The Board finds the purchase price is above the market value reflected by the assessment. The Board finds the board of review did not

present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gave less weight to the board of review's comparable sales as this evidence does not overcome the weight of the subject's arm's length sale transaction. Based on this record, the Board finds the subject's market value as reflected by its assessment is below its recent sale price and 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rose Matz  
2867 Keebler Road  
Maryville, IL 62062

COUNTY

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