



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

APPELLANT: James Delkus  
DOCKET NO.: 18-04928.001-R-1  
PARCEL NO.: 14-2-15-35-04-406-034

The parties of record before the Property Tax Appeal Board are James Delkus, the appellant, by attorney Joseph Harvath, of Byron Carlson Petri & Kalb, LLC in Edwardsville; 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:** \$26,180  
**IMPR.:** \$115,100  
**TOTAL:** \$141,280

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 2-story dwelling with 3,382 square feet of living area. The dwelling is approximately 26 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 600 square foot inground swimming pool and a three-car garage. The property has a 13,503 square foot 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 four comparable sales located in Edwardsville or Glen Carbon. The comparables have sites ranging in size from approximately 14,723 to 27,318 square feet of land area. The comparables are described as 1.5-story or 2-story dwellings ranging in size from 2,608 to 2,854 square feet of living area. The dwellings are 11 to 31 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and

a three-car garage. One comparable has a 444 square foot inground swimming pool. The comparables sold from May 2018 to April 2019 for prices ranging from \$328,000 to \$363,000 or from \$125.77 to \$132.63 per square foot of living area, land included. The appellant also submitted a Competitive Market Analysis (CMA) report prepared by Betsy Butler from ReMax Alliance that used the same four sales in the appellant's grid analysis. Based on this evidence, the appellant 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 of \$141,280. The subject's assessment reflects a market value of \$424,519 or \$125.52 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 noted the appellant's property falls in the lower range of comparable ranked sales. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 Board finds the only market value evidence was the four comparable sales presented by the appellant, none of which are particularly similar to the subject due to differences in location, lot size, age, dwelling size and/or some features. Furthermore, one comparable sold approximately 16 months after the subject's January 1, 2018 valuation date. Nevertheless, these comparables sold from May 2018 to April 2019 for prices ranging from \$328,000 to \$363,000 or from \$125.77 to \$132.63 per square foot of living area, including land. The subject's market value of \$424,519 or \$125.52 per square foot of living area, including land, as reflected by the assessment falls slightly below the price per square foot range established by the comparable sales in this record but above the overall range which is justified due to subject's significantly larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that subject property's estimated market value as reflected by its assessment is overvalued. 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.



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:

May 18, 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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