



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

APPELLANT: Barbara Byron Discretionary Supplemental Trust  
DOCKET NO.: 18-04946.001-R-1  
PARCEL NO.: 14-2-15-10-10-103-032.007

The parties of record before the Property Tax Appeal Board are Barbara Byron Discretionary Supplemental Trust, 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:** \$21,980  
**IMPR.:** \$76,900  
**TOTAL:** \$98,880

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 is improved with a one-story dwelling of frame and brick construction containing 2,116 square feet of living area. The dwelling was built in 2015 and is approximately 3 years old. Features of the home include a slab foundation, central air conditioning, one fireplace, an open frame porch with 160 square feet, a concrete patio with 144 square feet and a two-car attached garage with 572 square feet of building area. The property is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one, one-story dwelling and two, two-story dwellings that range in size from 1,196 to 2,044 square feet of living area. The appellant indicated on the appeal that the dwellings are either 33 or 38 years old, however, the printouts providing descriptions of the homes describe them as being constructed

from 1920 to 1960. Each property has a full or partial basement with one having finished area, central air conditioning and a one-car or two-car garage. One comparable has a fireplace. These properties sold in May 2015 and February 2019 for prices ranging from \$158,500 to \$172,000 or from \$83.10 to \$143.81 per square foot of living area.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the subject's assessment increased from \$96,450 to \$98,880 by the application of a board of review township equalization factor of 1.0252. Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,880. The subject's assessment reflects a market value of \$297,115 or \$140.41 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 asserted the subject's property is in the low end of comparable ranked sales. At the request of the Property Tax Appeal Board, the board of review submitted a copy of the subject's property record card, which contained additional descriptive information about the home that was not provided by the appellant.

### **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 comparable sales provided by the appellant are not very similar to the subject property. Each home is significantly older than the subject dwelling which would require upward adjustments to the comparables for age to make them more equivalent to the subject property. Appellant's comparables #1 and #3 differed from the subject in style as each was a two-story or part two-story and part one-story dwelling while the subject is a one-story dwelling. Additionally, appellant's comparable #3 sold in May 2015, approximately 2½ years prior to the assessment date at issue, calling into question whether the sale price of this property would be reflective of the market on January 1, 2018. The best comparable with respect to style and age is appellant's comparable #2. However, this dwelling is 55 years older than the subject property and is 43% smaller than the subject dwelling. This property sold in February 2019 for a price of \$172,000 or \$143.81 per square foot of living area, including land. The subject's assessment reflects a market value of market value \$297,115 or \$140.41 per square foot of living area, including land, which is slightly below the price established by the best comparable sale on a square foot basis. Considering the subject's superior age and differing features in relation to the comparables provided by the appellant, the Board finds the assessment as established by the board of review is correct 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

Barbara Byron Discretionary Supmt. Trust, by attorney:  
Joseph Harvath  
Byron Carlson Petri & Kalb, LLC  
411 St. Louis Street  
Edwardsville, IL 62025

COUNTY

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