



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

APPELLANT: Joseph Branchik  
DOCKET NO.: 18-04975.001-R-1  
PARCEL NO.: 14-2-15-24-19-401-152

The parties of record before the Property Tax Appeal Board are Joseph Branchik, 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 a reduction 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:** \$30,000  
**IMPR.:** \$185,760  
**TOTAL:** \$215,760

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 two-story dwelling of brick exterior construction containing 4,300 square feet of living area. The dwelling is approximately 10 years old. Features of the property include a basement with finished area, central air conditioning, one fireplace, a three-car garage and a swimming pool. The property has an 18,730 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with two-story dwellings of brick construction ranging in size from 2,800 to 3,975 square feet of living area. The homes range in age from 5 to 14 years old. Each property has a basement with finished area, central air conditioning, one fireplace and an attached three-car garage as depicted by the copies of the photographs of the comparables provided by the appellant. Comparable #3 also has a swimming pool. These properties have sites ranging in size from 13,504 to 35,284

square feet of land area and are located within .4 miles of the subject property. The comparables sold from November 2009 to July 2018 for prices ranging from \$405,000 to \$639,000 or from \$144.64 to \$204.19 per square foot of above ground living area, including land. These same properties have improvement assessments ranging from \$109,340 to \$140,690 or from \$39.05 to \$49.20 per square foot of above ground living area.

The appellant also submitted a copy of Notice of Final Decision on Assessed Value by Board of Review disclosing the subject's assessment increased from \$215,760 to \$221,200 by the application of a board of review township equalization factor of 1.0252. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$175,000 with an improvement assessment of \$145,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,200. The subject's assessment reflects a market value of \$664,663 or \$154.57 per square foot of above ground 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. The subject property has an improvement assessment of \$191,200 or \$44.47 per square foot of above ground living area. The board of review asserted the subject property is within the median range of the assessed values of the comparable properties. No other evidence was submitted by the board of review.

### **Conclusion of Law**

The appellant contends in part 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 based on overvaluation is not warranted.

The Board finds the only evidence of market value was presented by the appellant. The Board gives less weight to appellant's comparables #1 and #2 as the dates of sale were in 2015 and 2009, respectively, not proximate in time to the assessment date. The two best sales with respect to sale date are appellant's comparables #3 and #4. These properties are improved with dwellings that are significantly smaller than the subject dwelling but are otherwise similar in features. These two homes sold in July 2018 and March 2017 for prices of \$585,000 and \$570,000 or \$204.19 and \$196.55 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$664,663 or \$154.57 per square foot of living area, including land, which is above the overall price of the best comparables, but justified given the home's larger size, but below the price on a per square foot basis, which is again justified based on the subject dwelling's larger size and considering economies of scale. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The taxpayer also contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be comparables submitted by the appellant. The grid analysis provided by the appellant indicated the comparables had similar features as the subject property with the exception that comparables #2 through #4 were improved with homes that are significantly smaller than the subject dwelling and three of the comparables have no swimming pool as does the subject property. The comparables have improvement assessments ranging from \$109,340 to \$142,690 or from \$33.34 to \$49.20 per square foot of living area. The subject property has an improvement assessment of \$191,200 or \$44.47 per square foot of living area, which is above the overall range established by the comparables but only above two of the comparables on a per square foot basis. The best equity comparable with respect to size is appellant's comparable #1 with an improvement assessment of \$132,520 or \$33.34 per square foot of living area. The subject's improvement assessment is significantly above that established by the comparable most similar in size. The Board finds the appellants' evidence supports the conclusion the subject property is being inequitably assessed.

However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based

on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property based on assessment inequity is supported but is limited to the pre-equalized assessment.

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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