



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

APPELLANT: Sinan Onal  
DOCKET NO.: 19-02596.001-R-1  
PARCEL NO.: 10-2-16-18-05-101-042

The parties of record before the Property Tax Appeal Board are Sinan Onal, 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:** \$22,910  
**IMPR.:** \$71,910  
**TOTAL:** \$94,820

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 two-story dwelling of brick and vinyl exterior construction with 2,542 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has an 11,561 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.<sup>1</sup>

The appellant contends assessment inequity with respect to both land and improvement as the bases of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the subject's neighborhood code. The appellant included a

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<sup>1</sup> All descriptive data for the subject has been taken from the appellant's evidence as the board of review failed to provide a copy of the subject's property record card as required by the procedural rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a))

property information printouts from the Madison County website for each comparable. The comparables have sites that range in size from 9,375 to 17,440 square feet of land area. The comparables are improved with two-story dwellings of brick and vinyl exterior construction ranging in size from 2,562 to 2,884 square feet of living area. The comparables each feature a basement with two having finished area, central air conditioning, a fireplace and a garage ranging in size from 260 to 575 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have land assessments that range from \$19,320 to \$25,730 or from \$1.48 to \$2.06 per square foot of land area. The comparables have improvement assessments that range from \$67,050 to \$72,290 or from \$25.07 to \$26.41 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$21,030 or \$1.82 per square foot of land area and that the subject's improvement assessment be reduced to \$65,007 or \$25.57 per square foot of living area.

The appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review issued by the Madison County Board of Review disclosing the board of review increased the subject's assessment from \$94,820 to \$97,150 through the application of a township equalization factor of 1.0246.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,150. The subject property has a land assessment of \$22,910 or \$1.98 per square foot of land area and an improvement assessment of \$74,240 or \$29.21 per square foot of living area.

The board of review indicated on its submission that the appellant did not file a complaint before the board of review. The board of review submission also included the statements, "The board of review asserts that no adjustment is warranted. The subject AV of \$29.30 is well below the median value of ranked comparable properties." The board of review submitted no additional evidence in support of the assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity regarding land and improvement as the bases 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity in the record to be the three comparables submitted by the appellant.

With respect to the subject's land assessment, the Board finds the three comparables are each located within the subject's neighborhood code but have varying degrees of similarity in site size when compared to the subject. The comparables have land assessments that range from \$19,320

to \$25,730 or from \$1.48 to \$2.06 per square foot of land area. The subject's land assessment of \$22,910 or \$1.98 per square foot of land area is within the range established by the only equity comparables in the record. After considering adjustments to the comparables due to differences in site size when compared to the subject and the economies of scale, the Board finds the subject's land assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is justified.

With respect to the subject's improvement assessment, the Board finds the comparables are relatively similar to the subject in dwelling size, design, age and features, except one comparable has an inground swimming pool and two comparables each have a finished basement, not features of the subject. The comparables have improvement assessments that range from \$67,050 to \$72,290 or from \$25.07 to \$26.41 per square foot of living area. The subject's improvement assessment of \$74,240 or \$29.21 is above the range established by the only equity comparables in the record.

The record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0246.

Due to the fact 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 the 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 improvement assessment of the subject property is supported;

however, the reduction is limited to the increase in the assessment caused by the application of the township equalization factor.

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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