



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

APPELLANT: Terry Gilmore
DOCKET NO.: 19-02644.001-R-1
PARCEL NO.: 09-2-22-04-02-202-018

The parties of record before the Property Tax Appeal Board are Terry Gilmore, 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: \$24,370
IMPR.: \$62,190
TOTAL: \$86,560

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 2019 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 trim construction containing 1,954 square feet of living area. The dwelling was constructed in 1998. Features of the property include a full basement that is partially finished, central air conditioning, one fireplace, a two-car garage with 700 square feet of building area, and an in-ground swimming pool. The property is located in Troy, Jarvis Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of frame construction ranging in size from 1,686 to 1,952 square feet of living area. The dwellings were built in 1999 or 2003. Each property has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 766 square feet of building area. The appellant described the comparables as having sites with either 13,536 or 16,900 square feet of land area. The comparables have improvement assessments ranging

from \$60,920 to \$63,070 or from \$31.86 to \$37.41 per square foot of living area. These same properties have land assessments ranging from \$17,190 to 21,380 of from \$1.02 to \$1.41 per square foot of land area.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the board of review increased the subject's assessment from \$83,290 to \$86,560 by the application of a township equalization factor of 1.0392. The appellant requested the subject's assessment be reduced to the pre-equalized total of \$83,290.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,560. The subject property has an improvement assessment of \$62,190 or \$31.83 per square foot of living area and a land assessment of \$24,370.

The board of review provided the same three comparables submitted by the appellant but described the properties slightly differently. Initially, the board of review described the subject site as measuring 100 feet by 223 feet resulting in a total land area of 22,300 square feet, which is greater than the appellant's description of the subject's land area of 12,116 square feet. The board of review also provided the land dimensions for each comparable resulting in land areas ranging from 11,500 to 16,900 square feet of land area. Using the sizes provided by the board of review the comparables have land assessments ranging from \$1.27 to \$1.48 per square foot of land area. Accepting the board of review's dimensions for the subject property, the subject has a land assessment of \$1.09 per square foot of land area.

With respect to the dwellings, the board of review described the homes as being of frame and brick trim construction that were constructed from 1999 to 2003. It also described comparable #2 as having two fireplaces rather than one fireplace as stated by the appellant. The board of review further indicated that appellant's comparables #1 and #3 have 1,706 and 1,994 square feet of living area rather than 1,686 and 1,952 square feet of living area, respectively, as described by the appellant. Using these descriptions, the board of review calculated the improvement assessments as ranging from \$31.19 to \$36.97 per square foot of living area while the subject has an improvement assessment of \$31.83 per square foot of living area.

The board of review further explained that a pool was added to the subject property in 2018 with an assessment of \$4,520. It stated that if the assessment for the pool is removed the subject's improvement assessment would be \$57,670 or \$29.51 per square foot of living area. The board of review requested the assessment be confirmed.

In rebuttal, the appellant noted that he has a "homestead improvement exemption," which is "active for two more years." The appellant contends the inclusion of the pool for the subject and the notation "No Pool" in the board of review grid for each comparable is an attempt to mislead the Property Tax Appeal Board into thinking his taxes are higher because of the pool.

Conclusion of Law

The taxpayer 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board's jurisdiction is limited to determining the correct assessment of the property. The Board has no jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. However, the Board finds that in an equity analysis it is proper to include in the assessment of the subject property or any comparable property the amount attributable to a home improvement exemption a property is receiving in the tax year at issue so as to provide a proper basis of comparison. Therefore, it is appropriate for the assessment of the subject's swimming pool for the assessment year at issue to be included in the assessment analysis despite the fact the swimming pool is receiving a home improvement exemption precluding a tax on that portion of the subject property for that tax year.

Second, the Board gives more weight to the description of the land area for the subject and the comparables provided by the board of review since it has the dimensions whereas the appellant provided no dimensions or calculations disclosing how he arrived at the land area for the subject property and each comparable.

Finally, for purposes of this analysis, the Board will accept the dwelling sizes for appellant's comparables #1 and #3 as provided by the appellant of 1,686 and 1,952 square feet of living area, respectively.

The record contains three comparables submitted by the parties relatively similar to the subject dwelling in style, age, size, and features, with the exception none have a swimming pool as does the subject property. The comparables have improvement assessments ranging from \$60,920 to \$63,070 or from \$31.86 to \$37.41 per square foot of living area. The subject has an improvement assessment of \$62,190 or \$31.83 per square foot of living area, which is within the overall range but below the range on a square foot of living area basis. Further, removing the pool assessment, the subject has an improvement assessment for the dwelling of \$57,670 or \$29.51 per square foot of living area, which is below each comparable on an overall basis and on a per square foot of living area basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

With respect to the land assessment, the Board finds the comparables have sites ranging in size from 11,550 to 16,900 square feet of land area with land assessments ranging from \$1.27 to \$1.48 per square foot of land area. The subject has 22,300 square feet of land area with a land assessment of \$1.09 per square foot of land area, which is below the range established by the comparables on a square foot basis. 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 a reduction in the subject's land assessment is not justified.

As a final point, the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test.

Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

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