



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

APPELLANT: John & Pamela Newland
DOCKET NO.: 19-03814.001-R-1
PARCEL NO.: 05-2-23-09-02-201-032

The parties of record before the Property Tax Appeal Board are John & Pamela Newland, the appellants; 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: \$9,140
IMPR.: \$56,230
TOTAL: \$65,370

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a one-story dwelling of frame and brick trim exterior construction with 1,615 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 10,000 square foot site and is located in St. Jacob, St. Jacob Township, Madison County.

The appellants submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity as the bases of the appeal.¹ In support of these claims, the appellants submitted a grid analysis of three comparables located either on an adjacent street or approximately five miles from the subject. The appellant reported the comparables have sites that range in size from 10,000 to 39,390 square feet of land area and are improved with one-story

¹ The appellants also marked "Recent Sale" as a basis of the appeal but did not provide data in Section IV – Recent Sale Data of the Residential Appeal petition concerning a recent sale of the subject property.

dwelling of frame and brick trim exterior construction ranging in size from 1,411 to 1,631 square feet of living area. The dwellings were built from 1997 to 2007. Each dwelling was reported to have central air conditioning and a fireplace. The comparables reportedly sold from May 2018 to October 2019 for prices ranging from \$165,000 to \$182,000 or from \$107.30 to \$121.82 per square foot of living area, including land.² The comparables have reported land assessments that range from \$5,450 to \$10,090 or from \$.14 to \$1.01 per square foot of land area. The comparables have reported improvement assessments that range from \$47,110 to \$53,670 or from \$28.89 to \$36.41 per square foot of living area.

In a letter, the appellants asserted that their tax bill has gone up \$200 over the last few years but the sale price and market value has dropped considerably. The appellants argued that most homes sell far below the subject's estimated market value of \$196,000 with most selling for around \$175,000 to \$180,000 and those higher sales have finished basements. Included with their submission, the appellants provided computer printouts from Redfin.com of the subject and their three comparable properties.

Based on this evidence, the appellants 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 \$65,370. The subject's assessment reflects a market value of \$196,188 or \$121.48 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Madison County of 33.32% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$9,140 or \$.91 per square foot of land area and an improvement assessment of \$56,230 or \$34.82 per square foot of living area.

In support of the subject's assessment, the board of review submitted the same three comparables that were utilized by the appellants with different descriptive data.³ The comparables are located from .8 of a mile to 5 miles from the subject property. The comparables have sites that range in size from 10,000 to 14,240 square feet of land area. The comparables consist of one-story dwellings of frame and brick trim exterior construction ranging in size from 1,209 to 1,505 square feet of living area. The dwellings were built from 1997 to 2007. The comparables each have unfinished basements, central air conditioning, a fireplace and a garage that ranges in size from 440 to 735 square feet of building area. The comparables sold from May 2019 to March 2020 for prices ranging from \$165,000 to \$182,000 or from \$116.94 to \$144.75 per square foot of living area, including land. The comparables have land assessments that range from \$5,450 to \$16,090 or from \$.39 to \$1.61 per square foot of land area. The comparables have improvement assessments ranging from \$47,110 to \$53,670 or from \$35.66 to \$38.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² In the appellants' grid analysis, the Board finds sale price per square foot of living area for each comparable was incorrectly calculated and the improvement assessment per-square-foot value for each comparable was incorrectly calculated based on its total assessed value rather than the improvement assessed value.

³ The Board finds the board of review submitted property record cards for the comparables used by both parties. The Board finds the descriptive data provided by the board of review pertaining to the comparables is better supported.

Conclusion of Law

The appellants contend in part that 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.

The Board finds the record contains three comparable sales submitted by both parties. Less weight was given to the appellants' analysis as incorrect descriptive data was provided for the comparables. The Board finds the comparables submitted by the board of review had varying degrees of similarity when compared to the subject in location, land area, dwelling size, design, age and features. These comparables sold from May 2019 to March 2020 for prices ranging from \$165,000 to \$182,000 or from \$116.94 to \$144.75 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$196,188 or \$121.48 per square foot of living area including land, which falls above that range established by the comparable sales contained in this record on an overall basis and within the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller dwelling size, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted based on overvaluation.

The taxpayers also argued assessment inequity as an alternative 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 failed to meet this burden of proof.

The Board finds the record contains three assessment comparables submitted by both parties. Less weight was given to the appellants' analysis as incorrect descriptive data was provided for the subject and comparables. The Board find the comparables submitted by the board of review had varying degrees of similarity when compared to the subject in location, land size, dwelling size, design, age and features.

With respect to the subject's improvement assessment, the three comparables have improvement assessments ranging from \$47,110 to \$53,670 or from \$35.66 to \$38.97 per square foot of living area. per square foot of living area. The subject property has an improvement assessment of \$56,230 or \$34.82 per square foot of living area, which falls above the range established by the three assessment comparables contained in the record on an overall basis but below the range on a per square foot basis. The subject's higher overall improvement assessment appears to be justified given its larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement is uniformly assessed and no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the three comparables have land assessments that range from \$5,450 to \$16,090 or from \$.39 to \$1.61 per square foot of land area. The Board has given most to board of review comparable #1 which has a land assessment of \$16,090 or \$1.61 per square foot of land area and is located most proximate to the subject than the other two comparables and is identical to the subject in site size. The subject property has a land assessment of \$9,140 or \$.91 per square foot of land area, which falls within the range established by the best comparables in the record. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

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: January 18, 2022



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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