



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

APPELLANT: Brian Kalb
DOCKET NO.: 19-04388.001-R-1
PARCEL NO.: 14-2-15-22-12-202-008

The parties of record before the Property Tax Appeal Board are Brian Kalb, the appellant, by attorney Christopher Byron, 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: \$23,830
IMPR.: \$71,120
TOTAL: \$94,950

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 consists of a two-story dwelling of frame and brick exterior construction with 2,748 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 600 square foot 2-car garage. The property has an approximate 17,424 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis, property detail sheets, aerial plats and information from an online realtor website on three comparable sales, one of which is located in the same assessment

¹ The aerial plat of the subject site shows lot dimensions of 43.66'x142.94'x194.19'x108.43'x44.78' which equate to a site size of 0.40 acres or 17,424 square feet of land area. The appellant reported the subject's site size as 6,240 square feet of land.

neighborhood code as the subject property. The comparables have sites that range in size from approximately 9,365 to 14,000 square feet of land area and are improved with two-story dwellings of frame, brick or frame and brick exterior construction that range in size from 2,094 to 2,562 square feet of living area. The homes were built from 1992 to 2005. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables sold from October 2019 to March 2020 for prices ranging from \$263,000 to \$271,000 or from \$102.65 to \$126.55 per square foot of living area, land included.² Based on this evidence, the appellant requested the subject's assessment be reduced to \$76,944 which reflects a market value of \$230,855 or \$84.01 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,950. The subject's assessment reflects a market value of \$284,964 or \$103.70 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 board of review did not submit any market value evidence. Based on this, the board of review requested the subject's assessment be confirmed.

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 only evidence of market value to be the appellant's comparable sales, which are relatively similar to the subject in location, age, design and most features but where each of the comparables has a smaller dwelling size when compared to the subject. These comparables sold from October 2019 to March 2020 for prices ranging from \$263,000 to \$271,000 or from \$102.65 to \$126.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,964 or \$103.70 per square foot of living area, including land, which falls above the range on an overall basis and within the range on a per square foot basis as established by the comparable sales in this record. Given the subject's larger dwelling size relative to the comparables, an overall value above the range appears to be supported. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

² Land area and dwelling size details for the appellant's comparable sales, as presented on the grid analysis, were corrected based on property detail records submitted by the appellant.

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: November 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

Brian Kalb, by attorney:
Christopher Byron
Byron Carlson Petri & Kalb, LLC
P.O. Box 527
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