



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

APPELLANT: Brent & Dana Kerns  
DOCKET NO.: 19-04395.001-R-1  
PARCEL NO.: 10-2-16-17-13-301-016

The parties of record before the Property Tax Appeal Board are Brent & Dana Kerns, the appellants, 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:** \$32,890  
**IMPR.:** \$132,800  
**TOTAL:** \$165,690

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 brick exterior construction with 3,190 square feet of living area. The dwelling was constructed in 2018. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The property has a 7,119 square foot site and is located in Edwardsville, Pin Oak Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis, property detail sheets, aerial plats, and information from an online realtor website for three comparable sales located in Edwardsville Township. The comparables have sites that range in size from approximately 10,400 to 17,329 square feet of land area and are improved with either a one-story or 1.5-story dwellings of frame or frame and brick exterior construction. The homes were built from 2016 to 2020. Each comparable has a

basement, two with finished area, central air conditioning and a 3-car garage. One comparable has a fireplace. The comparables sold from October 2019 to June 2020 for prices ranging from \$454,000 to \$499,000 or from \$139.09 to \$198.64 per square foot of living area, land included.<sup>1</sup> Based on this evidence, the appellants requested the subject's assessment be reduced to \$151,337 which reflects a market value of \$454,056 or \$142.34 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 \$165,690. The subject's assessment reflects a market value of \$497,269 or \$155.88 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 appellants contend 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 appellants 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 appellants' comparable sales, which are relatively similar to the subject in age, dwelling size, design, and most features. These comparables sold from October 2019 to June 2020 for prices ranging from \$454,000 to \$499,000 or from \$139.09 to \$198.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$497,269 or \$155.88 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables, for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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<sup>1</sup> Land area and dwelling size details for the appellants' comparable sales, as presented on the grid analysis, were corrected based on property detail records and aerial plats submitted by the appellants.

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.

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Chairman



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Member



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Member



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Member

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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



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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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APPELLANT

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