



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

APPELLANT: Eric & Tasha Wolters
DOCKET NO.: 19-06606.001-R-1
PARCEL NO.: 14-2-15-24-04-401-040

The parties of record before the Property Tax Appeal Board are Eric & Tasha Wolters, 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 **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: \$30,340
IMPR.: \$118,690
TOTAL: \$149,030

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a notice of equalization issued by 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 brick and vinyl siding construction with 2,815 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 3-car attached garage. The property has a 17,424 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants' appeal is based on overvaluation. In support of this claim, the appellants completed Section IV – Recent Sale Data of the Residential Appeal petition reporting that the subject property was purchased in November 2019 from the previous owners through use of a realtor for a price of \$417,500. The property was reportedly advertised for sale for 107 days through the Multiple Listing Service before being sold. The appellants also submitted a copy of an ALTA Settlement Statement reiterating the purchase price of \$417,500 and disclosing payment of commissions.

In further support of the appellants' claim of overvaluation, the appellants submitted an appraisal for the subject property, which was prepared by Ryan McKinney of McKinney Appraisal, LLC. Applying the sales comparison approach, Mr. McKinney concluded that the value of the subject property as of September 27, 2019 was \$419,500.

The appellants also offered a printout from realtor.com showing a listing of a property, which the appellants describe as "currently for sale" and "3 doors down," for a price of \$379,500.¹

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor of 1.0213 for Edwardsville Township which increased the subject's total assessment from \$149,030 to \$152,210.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$152,210 was disclosed. After reviewing the appellants' evidence, the board of review agreed to reduce the subject's assessment to \$149,030 which reflects removal of the multiplier of 1.0213.

Based on this submission, the board of review requested the subject's assessment be reduced.

The appellants were notified of this suggested assessment reduction and were given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment reduction.

In written rebuttal, the appellants argued that a recent comparable sale did not support the subject's assessment.² The appellants described this property as located on a corner lot "about six houses down" from the subject property and stated that this property does not have a walkout-style basement like the subject property. The appellants submitted a printout from realtor.com reporting this property sold for \$338,000 on December 29, 2020, and reporting the sales of several additional properties.³

Conclusion of Law

¹ The printout submitted by the appellants lacks pertinent information regarding the features and amenities of this property.

² This property appears to be the same property for which the appellants provided listing information with their evidence.

³ The printout submitted by the appellants lacks dates of sale and pertinent information regarding the features and amenities of these properties. While this information has not been examined as comparable sales information for analysis, the printout depicts sale prices ranging from \$395,200 to \$430,000.

The appellants argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002). The Property Tax Appeal Board finds the appellants have met this burden. Based upon the evidence submitted, the Property Tax Appeal Board finds that a reduction in the subject's assessment is supported.

However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can 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 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. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Property Tax Appeal 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 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

Furthermore, in written rebuttal, the appellants provided additional comparables not previously submitted by the appellants. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides as follows:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board finds that the additional new comparables submitted by the appellants are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

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:

February 15, 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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