



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

APPELLANT: Sara Lawrence  
DOCKET NO.: 20-00017.001-R-1  
PARCEL NO.: 24-1-16-00-000-011.009

The parties of record before the Property Tax Appeal Board are Sara Lawrence, 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:** \$10,920  
**IMPR.:** \$99,170  
**TOTAL:** \$110,090

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 2020 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 two single family dwellings; a 1.5-story dwelling of brick and vinyl exterior construction with 2,580 square feet of living area and a 1-story dwelling of vinyl exterior construction with 1,248 square feet of living area.<sup>1</sup> The dwellings were constructed in 1995 and 2019, respectively. Features of the 1.5-story dwelling include a basement with finished area, central air conditioning, an attached garage, and a detached garage. The 1-story dwelling features a concrete slab foundation and central air conditioning. The lake view property has a 3.02-acre site and is located in Godfrey, Godfrey Township, Madison County.

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<sup>1</sup> The parties disagree as to the description of a 2019 building measuring 26'x48' or 1,248 square feet of building area. The Board finds the best description of this building was submitted by the board of review which included costs, plans and a sketch for the building. This documentation disclosed a cost of \$120,000 for the building which includes two bedrooms, 1½ bathrooms, full kitchen, dining room, living room, laundry room and mechanical systems.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$315,000 as of November 25, 2019. The appraisal was prepared by K.C. Doudeff, a certified residential real estate appraiser. The intended use of the appraisal report was to assist the lender, Busey Bank, in a mortgage financing transaction. No additional users of the report were identified by the appraiser. The appraiser characterized the subject's 2019 1-story building as a "storage building" and the report included one exterior photo of the improvement.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located in similar rural neighborhoods that are from 1.02 to 1.55 miles from the subject property. The comparables have sites that range in size from 2.0-acres to 4.0-acres of land area and are improved with 1-story or 1.5-story dwellings of "Q3" quality construction that range in size from 1,807 to 2,600 square feet of living area. The homes range in age from 20 to 27 years old. Each comparable has a basement, two with finished area, central air conditioning and either a 2-car or a 3-car garage. Comparable #2 features an inground swimming pool. The comparables sold from December 2018 to July 2019 for prices ranging from \$250,000 to \$360,000 or from \$117.59 to \$150.53 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, condition, dwelling size, basement area and finish, garage capacity, and other amenities arriving at adjusted prices for the comparable sales ranging from \$286,600 to \$340,700 and an opinion of market value for the subject of \$315,000.

The appellant submitted written comments questioning the board of review's fair market value for the subject of "\$330,300" when the appraisal indicated an opinion of market value of \$315,000 for the subject with the 1-story building completed. The appellant claimed, "This doesn't seem right as the building that was built should have not added that much value to the property itself." Based on this evidence, the appellant requested the subject's assessment be reduced to \$88,790 which equates to a market value of \$266,397 or \$103.25 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,090. The subject's assessment reflects a market value of \$339,156 or \$131.46 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Madison County of 32.46% as determined by the Illinois Department of Revenue.

In response to the appellant's assertion that the 2019 addition is a storage building, the board of review submitted a copy of a certified letter requesting with receipt and the email response from the appellant. The certified letter from Madison County Board of Review to the appellant requesting the County be granted access to the 1-story building in order to determine if the improvement was storage or living area. The appellant replied to Madison County via email, denying access to the building. The board of review also submitted evidence documenting costs and plans for the 1-story building, which were not refuted by the appellant. Written comments submitted by the board of review explain that its comparables are for the "2<sup>nd</sup> house" only. The board of review further asserted that a market value of \$352,303 was considered reasonable for

the subject property and disputed the appraisal submitted by the appellant due to the appraiser's treatment of the 2<sup>nd</sup> house as a storage building. Additionally, a representative of the County Assessor contended they had spoken with a woman "living in the home."

In support of its contention of the correct assessment the board of review submitted information on three comparables located from 3.8 to 4.8 miles from the subject property. The comparables have sites that range in size from 6,480 to 9,825 square feet of land area and are improved with 1-story dwellings of frame exterior construction that range in size from 1,206 to 1,376 square feet of living area. The homes were built from 1991 to 2006. One comparable has no basement and two comparables each have an unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 300 to 440 square feet of building area. The comparables sold from January 2018 to December 2019 for prices ranging from \$114,900 to \$126,900 or from \$85.39 to \$105.22 per square foot of living area, land included.

The board of review also submitted a copy of the subject's property record card which reported the subject property sold in December 2018 for a price of \$290,000. Based on this evidence, 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 appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds the appraiser improperly characterized the subject's 2019 1-story addition as a storage building when it should have been treated as an accessory dwelling unit. As a result, of this mischaracterization of the subject's addition, little weight is given to the opinion of value for the subject as presented in the appraisal. Furthermore, the Board finds the appraiser's adjustments for the subject's "storage building" appeared to be inconsistent with minimal detail provided regarding this adjustment.

The three comparable sales submitted by the board of review address only the subject property's 1-story dwelling addition. These three sales are generally similar to the subject's 1-story dwelling in location, age, design, dwelling size and some features. The three comparables sold from January 2018 to December 2019 for prices ranging from \$114,900 to \$126,900 or from \$85.39 to \$105.22 per square foot of living area, land included which brackets the reported cost of the subject's 1-story dwelling of \$120,000. However, these comparable properties illustrate values for the subject's 1-story dwelling and, on their own, fail to support the value of all of the subject property's improvements.

The Board finds the best evidence of market value to be the December 2018 sale price of the subject property of \$290,000 plus the cost of the 2019 1-story dwelling of \$120,000, which was supported with comparable sales, or a combined total market value of \$410,000 for the subject

property. The board of review asserted that a market value for the subject of \$352,256 would be “reasonable.” The subject's assessment reflects a market value of \$339,156 or \$131.46 per square foot of living area, including land, which falls below the combined total cost of the subject. After considering the weight of the evidence and given the board of review’s request for confirmation of the subject’s assessment, the Board finds a reduction in the subject's assessment is not justified.

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:

September 20, 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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