



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

APPELLANT: Patrick & Michelle Bardill
DOCKET NO.: 20-06845.001-R-1
PARCEL NO.: 01-2-24-05-05-103-031

The parties of record before the Property Tax Appeal Board are Patrick & Michelle Bardill, 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: \$8,980
IMPR.: \$42,220
TOTAL: \$51,200

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 2020 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of vinyl siding exterior construction with 2,200 square feet of living area that is approximately 81 years old and described to be in fair condition. Features of the home include a concrete slab foundation, central air conditioning, a carport and a 780 square foot workshop.¹ The property has an 18,928 square foot site and is located in Highland, Helvetia Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$106,000 as of April 21, 2021. The appraisal was prepared by Brian T. Lucas, a certified residential real

¹ The appraiser described the subject's workshop as a former accessory dwelling unit, however, due to its overall poor interior condition, the appraiser opined it would not pass building codes. Therefore, the structure is characterized as a workshop. Interior photographs of this structure support the appraiser's opinion as a workshop.

estate appraiser. The intended use of the appraisal report was to develop an opinion of market value for the subject property.

The appraiser described the subject as a dated one-story home that was reported to have been added onto over the years. The kitchen and bathroom were reported to have been updated approximately 26 years ago and flooring throughout the home was in average/fair condition. Interior and exterior photographs provide support for the appraiser's description of the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from 0.05 of a mile to 1.37 miles from the subject property. The appraiser commented that the search for comparables was expanded beyond one mile in order to include recent sales of homes in similar condition with a slab foundation. The comparables have sites that range in size from 6,970 to 13,634 square feet of land area and are improved with one-story dwellings of brick, vinyl or vinyl and stone exterior construction that range in size from 1,659 to 2,650 square feet of living area. The homes range in age from 60 to 67 years old and were given a fair or average condition rating by the appraiser. One comparable has a basement with finished area, each comparable has central air conditioning, three comparables have a two-car garage and one comparable has a fireplace. The properties sold from June 2019 to November 2020 for prices ranging from \$100,000 to \$165,000 or from \$37.74 to \$87.40 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject arriving at adjusted prices ranging from \$89,500 to \$131,900 and an opinion of market value for the subject of \$106,000 or \$48.18 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced.

The appellants submitted a copy of the Notice of Final Decision on Assessed Value by the Board of Review which disclosed the subject's total assessment of \$51,930. The subject's total assessment reflects a market value of \$159,982 or \$72.72 per square foot of living area, land included when applying the 2020 three-year average median level of assessment for Madison County as determined by the Illinois Department of Revenue of 32.46%.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The Board finds the only evidence of market value to be the appraisal submitted by the appellants in which the appraiser estimated the subject property had a market value of \$106,000 as of January 1, 2020. The subject's assessment reflects a market value of \$159,982 which is above the appraised value. The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code

§1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The Board finds the evidence in this record supports a reduction in the subject's assessment. 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 after notice of the application 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 may 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 (35 ILCS 200/16-180) 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 when a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the 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.

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 22, 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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