



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

APPELLANT: Donald & Maria Ballard
DOCKET NO.: 20-07432.001-R-1
PARCEL NO.: 09-2-22-10-20-402-028

The parties of record before the Property Tax Appeal Board are Donald & Maria Ballard, 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: \$17,020
IMPR.: \$66,000
TOTAL: \$83,020

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. 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 1-story dwelling of frame and vinyl exterior construction with 1,877 square feet of living area.¹ The dwelling was constructed in 2004 and is approximately 16 years old. Features of the home include a basement with 1,100 square feet of finished area, central air conditioning, two fireplaces, a garage containing 714 square feet of building area, and an inground swimming pool. The property has an 11,700 square foot site and is located in Troy, Jarvis Township, Madison County.

¹ The parties disagree as to the size of the subject's living area with the appellants claiming the subject contains 2,977 square feet of living area and the board of review contending that the subject dwelling contains 1,877 square feet of living area. The Board finds the best evidence of size of the subject dwelling was presented by the board of review which was a copy of the subject's property record card depicting the home with dimensions and area calculations. The appellants provided no evidence in support of the reported dwelling size of 2,977 square feet contained in the assessment grid analysis and did not challenge the data contained in the subject's property record card in rebuttal.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 1-story dwellings of frame and vinyl exteriors ranging in size from 1,788 to 1,908 square feet of living area.² The homes are either 16 or 17 years old. Each home features a partially finished basement, central air conditioning, a fireplace, and an attached garage ranging in size from 689 to 845 square feet of building area. Comparables #2 and #3 each feature an inground swimming pool. The comparables have improvement assessments that range from \$62,020 to \$74,760 or from \$34.69 to \$39.18 per square foot of living area based on the dwelling sizes as reflected in their respective property record cards. Based on this evidence, the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,740. The subject property has an improvement assessment of \$83,720 or \$44.60 per square foot of living area³ based on the subject's 1,877 square foot dwelling size.

In support of its contention of the correct assessment, the board of review argued in their Notes on Appeal that the appellants' comparables range from \$34.69 to \$39.18 per square foot of living area and that the subject's \$35.16 price per square feet of living area falls within the lower end of the range established by the comparable properties submitted by the appellants. The board of review also submitted property record cards for the subject and the appellants' three comparable properties. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds that the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of equity in assessment (uniformity) is the three comparable properties submitted by the appellants. The Board finds that the comparables are quite similar to the subject in location, design, age, dwelling size, finished basement area, and most features. The only equity comparables in this record have improvement assessments ranging from \$62,020 to \$74,760 or from \$34.69 to \$39.18 per square foot of living area. The subject's improvement

² The parties reported conflicting sizes of living areas for the appellants' comparables. The Board finds the best evidence of comparables' dwelling sizes are the property record cards of the three comparables submitted by the board of review which contain schematic drawings and dimensions, and which were not contested by the appellants in rebuttal.

³ The board of review miscalculated the subject's price per square foot of living area as \$35.16. The correct price per square foot is \$44.60. (\$83,720 divided by 1,877 equals \$44.60).

assessment of \$83,720 or \$44.60 per square foot of living area is above the range established by the only comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Based on this record, and after considering adjustments to the only comparables for differences from the subject, the Board finds that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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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