



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

APPELLANT: Lisa Anne & Andrew Russell Kappesser
DOCKET NO.: 20-07487.001-R-1
PARCEL NO.: 14-2-15-27-01-108-008

The parties of record before the Property Tax Appeal Board are Lisa Anne & Andrew Russell Kappesser, 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: \$25,640
IMPR.: \$116,460
TOTAL: \$142,100

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 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 1.5-story dwelling of frame exterior construction with 4,156 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 600 square foot garage. The property has a 11,050 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on June 30, 2020 for a price of \$364,000. The appellants completed Section IV - Recent Sale Data of the appeal petition disclosing that the sale was not a transfer between related persons, the subject was sold through a realtor and was advertised for sale on the Multiple Listing Service for 554 days, and the sale was not due to foreclosure or by contract for deed. In support of this transaction, the appellants submitted a buyer's settlement statement disclosing a sale date of June 30, 2020 and a sale price

of \$364,000. 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" disclosing the total assessment for the subject of \$144,520. The subject's assessment reflects a market value of \$445,225 or \$107.13 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.

The board of review further indicated in its "Board of Review Notes on Appeal" that the appellants did file a complaint with the board of review and a final decision was issued on July 14, 2021. However, the Board notes that the appellants filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0170 for Edwardsville Township which increased the subject's total assessment from \$142,100 to \$144,520.

The board of review did not present any evidence in support of the subject's assessment.

In written rebuttal, the appellants reiterated that the subject's assessment was not reflective of their purchase price.

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 only evidence of market value to be the sale of the subject property on June 30, 2020 for a price of \$364,000. The board of review did not submit any evidence in support of its assessment of the subject property. On this record, the Board has examined the evidence submitted by the appellants and finds that a reduction in the assessed valuation of the subject property is warranted.

However, the record indicates that the appellants appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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 Board finds a reduction in the assessment of the subject property is supported, but such 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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