



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

APPELLANT: Frederick Bloss Revocable Living Trust
DOCKET NO.: 20-07638.001-R-1
PARCEL NO.: 06-2-17-17-04-401-018

The parties of record before the Property Tax Appeal Board are Frederick Bloss Revocable Living Trust, 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: \$5,560
IMPR.: \$44,580
TOTAL: \$50,140

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 a one-story dwelling of vinyl siding exterior construction with 1,120 square feet of living area. The dwelling is 27 years old. Features of the home include a basement, central air conditioning, and a 600 square foot garage. The property has an approximately 7,385 square foot site and is located in Marine, Marine Township, Madison County.

The appellant contends assessment inequity regarding both the land and the improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables consist of one-story dwellings of vinyl siding exterior construction ranging in size from 1,062 to 1,242 square feet of living area. The homes are 22 to 60 years old. Each dwelling has a basement, central air conditioning, and a garage ranging in size from 576 or 810 square feet of building area. The comparables have land

assessments ranging from \$4,840 to \$8,150.¹ The comparables have improvement assessments ranging from \$34,530 to \$58,220 or from \$27.80 to \$51.98 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$5,380 or \$0.73 per square feet of land area and the improvement assessment be reduced to \$43,160 or \$38.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,140. The subject property has a land assessment of \$5,560 or \$0.75 per square foot of land area, and an improvement assessment of \$44,580 or \$39.80 per square foot of living area. The board of review contends in its Notes on Appeal that based on the three comparables provided by the appellant, the subject is below the median assessed value of the improvements. The board of review did not submit any evidence in support of the assessments.

Conclusion of Law

The taxpayer contends 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment inequity to be the comparables submitted by the appellant. With respect to the land assessment, the Board finds that the appellant did not submit information regarding the parcel sizes of the comparables which would allow the Board to determine their similarity to the subject property. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to comparable #3 due to its older age when compared to the subject. The Board finds the best evidence of improvement assessment equity to be comparables #1 and #2, which are more similar to the subject in age, dwelling size, and features. These comparables had improvement assessments of \$44,470 and \$58,220 or \$41.87 and \$51.98 per square foot of living area. The subject's improvement assessment of \$44,580 or \$39.80 is bracketed by the best comparables in the record on an overall basis, and falls below the best comparables on a per-square-foot basis. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

¹ The appellant's grid did not contain data regarding the comparables' parcel sizes.

In conclusion, on this record the Board finds no adjustments are warranted on either the subject's land or improvement assessments in light of this evidence.

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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