



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

APPELLANT: Westmoreland Development LLC  
DOCKET NO.: 20-07764.001-R-1  
PARCEL NO.: 22-2-20-09-20-401-043.01C

The parties of record before the Property Tax Appeal Board are Westmoreland Development LLC, the appellant, by attorney Christopher Byron, of Byron Carlson Petri & Kalb, LLC in Edwardsville; 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:** \$3,140  
**IMPR.:** \$17,500  
**TOTAL:** \$20,640

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 1-story residential condominium unit of frame and brick exterior construction with 1,088 square feet of living area. The dwelling was constructed in 2008. Features of the home include a concrete slab foundation, central air conditioning, and a 1-car garage. The property is located in Granite City, Granite City Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, together with assessment information and plat maps for these properties. The comparables are improved with 1-story or 2-story residential condominium units of brick or brick and frame exterior construction ranging in size from 527 to 1,120 square feet of living area. The dwellings were built in 1967 or 2018. Each home has central air conditioning and one comparable has a 1-car garage. The comparables sold from May 2004 to October 2017 for prices ranging from \$42,500 to \$92,000 or from \$43.06 to

\$123.91 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,640. The subject's assessment reflects a market value of \$63,586 or \$58.44 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 argued that the appellant's improvement assessment is below the range established by the appellant's comparables on a per square foot basis. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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.

As an initial matter, the Board gives no weight to the board of review's assessment equity argument, which is not responsive to the appellant's overvaluation argument.

The Board finds the only evidence of market value to be the appellant's comparables. The Board gave less weight to the appellant's comparable #1, which sold in 2004, approximately 14 years before the assessment date and is less likely to be reflective of market value as of that date. The board of review's comparables #2 and #3 have varying degrees of similarity to the subject and sold for prices of \$42,500 and \$65,300 or for \$43.06 and \$123.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,586 or \$58.44 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and garage amenity, 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.



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Chairman



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Member



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Member

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Member



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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: June 27, 2023



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Westmoreland Development LLC, by attorney:  
Christopher Byron  
Byron Carlson Petri & Kalb, LLC  
P.O. Box 527  
411 St. Louis Street  
Edwardsville, IL 62025

COUNTY

Madison County Board of Review  
Madison County Admin. Bldg.  
157 North Main St., Suite 222  
Edwardsville, IL 62025