



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

APPELLANT: Richard T. & Katie M. Krueger
DOCKET NO.: 21-02670.001-R-1
PARCEL NO.: 10-2-16-18-10-101-006

The parties of record before the Property Tax Appeal Board are Richard T. & Katie M. Krueger, 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 **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:	\$24,420
IMPR.:	\$75,970
TOTAL:	\$100,390

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 2021 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 brick and aluminum siding exterior construction with 1,474 square feet of living area. The dwelling was constructed in 2019 and is approximately 2 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 544 square foot garage. The property has a 9,777 square foot site and is located in Edwardsville, Pin Oak Township, Madison County.

The appellants contend assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located adjacent to or across the street from the subject property. Given corrections by the board of review, the comparables are improved with 1-story homes of frame exterior

construction ranging in size from 1,557 to 1,716 square feet of living area.¹ The dwellings range in age from 3 to 18 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 776 square feet of building area. The comparables have improvement assessments ranging from \$65,060 to \$79,540 or from \$40.78 to \$50.09 per square foot of living area, including land.² Based on this evidence the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$100,390. The subject property has an improvement assessment of \$75,970 or \$51.54 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables where comparable #2 is the same property as the appellants' comparable #1. The comparables are located across the street or 5 to 9 houses from the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,588 to 1,817 square feet of living area. The dwellings range in age from 2 to 6 years old. Each home has a basement, three of which have finished area, and a garage ranging in size from 440 to 776 square feet of building area. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$82,380 to \$90,510 or from \$49.50 to \$54.26 per square foot of living area.

The board of review submitted a brief contending that the appellants reported incorrect dwelling sizes for the comparables. The board of review also contended that three of the appellants' comparables are older homes not located in the same subdivision as the subject, whereas the board of review's comparables are similar to the subject in age and are located in the same subdivision as the subject.

Based on this evidence the board of review requested the subject's improvement assessment be sustained.

Conclusion of Law

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

¹ The parties dispute the dwelling sizes of the comparables, including comparable #1 which is common to both parties. The board of review presented a corrected grid analysis of the appellants' comparables, which the appellants did not refute in written rebuttal.

² The per square foot assessment amounts are based on the corrected grid analysis presented by the board of review.

The record contains a total of seven equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellants' comparables #2, #3, and #4, due to substantial differences from the subject in age. The Board gives less weight to the board of review's comparable #4, which is an approximately 19% larger home than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1/board of review's comparable #2 and the board of review's comparables #1 and #3, which are similar to the subject in dwelling size, age, location, and some features. However, these comparables are larger homes than the subject dwelling, two of these comparables have finished basement area unlike the subject, and two comparables have larger garages than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$82,380 to \$90,510 or from \$51.88 to \$54.26 per square foot of living area. The subject's equalized improvement assessment of \$75,970 or \$51.54 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, basement finish, and garage size, the Board finds the subject's equalized assessment is well supported. Thus, the Board finds the appellants 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.

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: March 21, 2023



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

Richard T. & Katie M Krueger
7309 Providence Drive
Edwardsville, IL 62025

COUNTY

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