



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

APPELLANT: Erin J. Harris
DOCKET NO.: 21-06425.001-R-1
PARCEL NO.: 13-2-21-09-04-405-016

The parties of record before the Property Tax Appeal Board are Erin J. Harris, 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: \$19,110
IMPR.: \$63,570
TOTAL: \$82,680

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 after notice of application of the township equalization factor 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 limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame construction that has 1,798 square feet of living area. The dwelling was built in 1999. Features include a full unfinished basement, central air conditioning, a fireplace and an attached 484 square foot garage. The subject property is located in Collinsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located in close proximity to the subject. The comparables consist of one -story or two-story dwellings of frame

¹ The appellant also marked comparable sales as another basis of the appeal but provided no recent comparable sales to support this argument. The sales submitted by the appellant occurred from 1999 to 2018 which are dated and not relevant for a 2021 tax year appeal. Therefore, the Board hereby dismisses this market value argument. The appellant also requested a reduction in the subject's land assessment, but prepared no analysis to support this claim.

construction that were built from 1999 to 2004. Three comparables have an unfinished basement and one comparable has a partial finished basement. Each comparable has central air conditioning, one fireplace and an attached garage that range in size from 484 to 756 square feet of building area. The dwellings were reported to range in size from 1,829 to 2,592 square feet of living area. The comparables were reported to have land assessments of \$18,230 and improvement assessments ranging from \$52,650 to \$62,210 or from \$20.31 to \$33.52 per square foot of living area. 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 subject's final assessment of \$82,680. The subject property has a land assessment \$19,110 and an improvement assessment of \$63,570 or \$35.36 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and the same four assessment comparables as submitted by the appellant. Per county records, the board of review submitted a revised grid analysis of the comparables with corrections to dwelling sizes and assessment amounts. The board of review reported the dwellings range in size from 1,728 to 1,856 square feet of living area and have improvement assessments ranging from \$55,180 to \$65,200 or from \$31.28 to \$36.36 per square foot of living area. Each comparable has a land assessment of \$19,110.

The board of review argued comparables #1 and #2 are dissimilar two-story dwellings when compared to the subject and comparables #3 and #4 are similar style dwellings that support the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued by removing the two-story dwellings for comparison has no basis in the tax code, neighborhood code, PIN, age, lot size, or any other criteria. The appellant argued the subject has a 2022 tax bill of \$5,520 while comparables #1 through #3 have 2022 tax bills ranging from \$4,916 to \$5,191.² Finally, the appellant argued larger homes are paying less per square foot than the subject.

Conclusion of Law

The taxpayer argued 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

² The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

The parties submitted the same four assessment comparables for the Board's consideration. The Board gave less weight to comparable #1 and #2 due to their dissimilar two-story design when compared to the subject. The Board finds comparables #3 and #4 are most similar when compared to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments of \$64,000 and \$65,200 or \$36.36 and \$35.13 per square foot of living area, respectively. The subject property has an improvement assessment of \$63,570 or \$35.36 per square foot of living area, which is less than the most similar comparables on an overall basis and is bracketed on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction in the subject's assessment 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:

July 18, 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

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