



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

APPELLANT: Audrey Murphy
DOCKET NO.: 21-06485.001-R-1
PARCEL NO.: 13-2-21-02-07-201-006

The parties of record before the Property Tax Appeal Board are Audrey Murphy, 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 **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: \$21,810
IMPR.: \$106,910
TOTAL: \$128,720

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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 1.5-story dwelling of brick and vinyl siding exterior construction with 3,526 square feet of living area.¹ The dwelling was constructed in 2002 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 4-car garage. The property has a 13,542 square foot site and is located in Maryville, Collinsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$365,000 as of April 4, 2018. The appraisal was prepared by Matthew Dresner, a certified residential real estate appraiser.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a sketch with measurements of the subject home.

Under the sales comparison approach the appraiser selected three comparable sales located from 0.22 of a mile to 2.71 miles from the subject. The parcels range in size from 11,209 to 43,996 square feet of land area and are improved with 1.5-story or 2-story homes ranging in size from 2,946 to 3,800 square feet of living area. The dwellings range in age from 13 to 17 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 3-car garage. The comparables sold from October 2017 to March 2018 for prices ranging from \$310,000 to \$379,000 or from \$99.74 to \$107.81 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as dwelling size, room count, basement finished area, fireplace count, and other amenities and improvements, to arrive at adjusted sale prices ranging from \$342,360 to \$371,020. Based on the foregoing, the appraiser opined a value for the subject of \$365,000 as of April 4, 2018.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$124,310 which would reflect a market value of \$372,967 or \$105.78 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,910. The subject's assessment reflects a market value of \$404,892 or \$114.83 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Madison County of 33.32% as determined by the Illinois Department of Revenue. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0481 for Collinsville Township which increased the subject's total assessment.

In support of the correct assessment the board of review submitted information on three comparable sales located within two blocks from the subject. The comparables are improved with 1-story or 2-story homes ranging in size from 2,229 to 2,651 square feet of living area. The dwellings are 7 or 14 years old. The comparables sold from August 2020 to June 2021 for prices ranging from \$325,000 to \$380,000 or from \$122.29 to \$170.48 per square foot of living area, including land.

The board of review submitted a letter contending the appellant's appraisal presents a dated opinion of value and two of the three comparables are located in a different town than the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented an appraisal and the board of review presented three comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board gave less weight to the board of review's comparables as the board of review did not provide sufficient information regarding the features and amenities of these comparables in order for the Board to conduct a meaningful comparative analysis of these comparables with the subject. The subject's assessment reflects a market value of \$404,892 or \$114.83 per square foot of living area, including land, which is above the appraised value. On this limited record, the Board finds that a reduction in the assessed valuation of the subject property is warranted.

However, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on notices 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: _____

May 16, 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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