



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

APPELLANT: Jessica Brock
DOCKET NO.: 21-06568.001-R-1
PARCEL NO.: 24-2-01-25-04-401-048

The parties of record before the Property Tax Appeal Board are Jessica Brock, 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: \$16,260
IMPR.: \$106,090
TOTAL: \$122,350

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 2021 tax year after notice of application of a township equalization factor. 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 two-story dwelling of masonry exterior construction with 3,793 square feet of living area that is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an inground swimming pool and a 792 square foot garage. The property has an approximately 37,026 square foot site and is located in Alton, Godfrey Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence documenting the recent sale of the subject property together with four comparable sales.

To document the sale the appellant partially completed Section IV – Recent Sale Data disclosing the subject property was purchased on July 15, 2019 for a price of \$365,000. The appellant

disclosed in the petition that the transaction was not between family members or related corporations, that the subject was for-sale-by-owner and had not been advertised for sale. In further support of the sale, the appellant submitted a copy of the Contract to Purchase Real Estate which reiterated the sale price and pursuant to 225 ILCS 454/10-27 reported seller, Dennis Dugan, to be a licensed real estate broker/agent with a financial interest in the sale of the subject property.

In further support of the appellant's overvaluation argument, the appellant submitted information on four comparable sales located from 100 feet to 0.13 of a mile from the subject property. The comparables have sites ranging in size from 56,192 to 81,893 square feet of land area and are improved with one-story or two-story dwellings of masonry exterior construction that range in size from 2,846 to 4,434 square feet of living area. The comparables range in age from 11 to 22 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 1,288 square feet of building area. Comparable #1 has an inground swimming pool and an "external structure." The properties sold from June 2014 to March 2022 for prices ranging from \$371,050 to \$451,250 or from \$84.57 to \$130.38 per square foot of living area, land included.

Included in the appellant's submission were photographs of the subject's pool along with comments asserting the 30-year-old pool has "not been updated in its lifetime." The appellant also submitted two aerial images and argued its comparable #1 has a new pool and an "exterior structure" with electricity and plumbing and that this property is "taxed similarly" to the subject property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$114,000 which reflects a market value of \$342,034 or \$122.07 when applying the statutory level of assessment of 33.33%.

The appellant submitted a copy of the Madison County assessment notice disclosing the board of review increased the subject's assessment from \$119,710 to \$122,350 through the application of a township equalization factor of 1.0221.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the appellant did not file a complaint before the board of review with respect to the subject's 2021 assessment which totals \$122,350. The subject's assessment reflects a market value of \$367,197 or \$131.05 per square foot of living area, including land, when applying the 2021 three-year median average level of assessment for Madison County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted comments critiquing the appellant's comparable sales evidence, contending the comparables lack credibility and stating, "only one comp used within the last three-year time frame" and that one comparable sale was from 2014. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The Board finds the appellant submitted documents supporting the July 15, 2019 purchase of the subject property for a price of \$365,000 along with information on four comparable sales located in close proximity to the subject property. The Board gives less weight to appellant comparables #2 and #3 which sold in 2014 and 2022, less proximate in time to the assessment date at issue than other properties in the record. The Board finds appellant comparables #1 and #4 sold more proximate to the January 1, 2021 assessment date, although the properties have varying degrees of similarity to the subject in age, design, site size, dwelling size and other features. Nevertheless, these two best comparables sold in December 2020 and May 2021 for prices of \$371,050 and \$448,000 or for \$112.00 and \$130.38 per square foot of living area, land included. The subject's assessment reflects a market value \$367,197 or \$131.05 per square foot of living area, land included falls below the two best comparables on an overall market value basis and slightly above the two best comparables on a per square foot basis. However, after considering adjustments to the two best comparables for differences when compared to the subject, and considering the subject's 2019 sale price, the Board finds the subject's assessment is supported and no reduction 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: 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

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