



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

APPELLANT: Richard Hawkins  
DOCKET NO.: 21-06577.001-R-1  
PARCEL NO.: 09-2-22-10-19-402-021

The parties of record before the Property Tax Appeal Board are Richard Hawkins, 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:** \$15,890  
**IMPR.:** \$55,890  
**TOTAL:** \$71,780

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 one-story dwelling of brick and frame exterior construction with 1,577 square feet of living area. The dwelling was constructed in 1987 and is approximately 34 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 712 square foot 2-car garage. The property has an approximately 35,992 square foot site and is located in Troy, Jarvis 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 located from 0.30 of a mile to 1.40 miles from the subject property. The comparables have sites that range in size from 12,291 to 16,274 square feet of land area and are improved with one-story dwellings of brick, siding or brick and siding exterior construction that range in size from 1,164 to 1,440 square feet of living

area.<sup>1</sup> The dwellings range in age from 36 to 54 years old. One comparable has a basement with finished area. Each home has central air conditioning. Two comparables each have one fireplace and a garage with 448 or 504 square feet of building area. The properties sold from November 2019 to November 2021 for prices of \$159,500 or \$160,000 or for \$111.11 to \$137.03 per square foot of living area, land included. Comparable #3 is described as having “lake front.” Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$55,006 which reflects a market value of \$165,035 or \$104.65 per square foot of living area, land included, 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 \$69,930 to \$71,780 through the application of a township equalization factor of 1.0265 issued by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final equalized assessment for the subject of \$71,780. The subject's assessment reflects a market value of \$215,426 or \$136.61 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 Madison County Board of Review submitted comments asserting the per square foot sale prices reported in the appellant’s grid analysis were based on incorrect living area values and noted the subject’s per square foot market value, based on its total assessment, falls within the correct square foot value range of the appellant’s comparables. Based on this evidence the board of review requested the Board confirm the subject’s assessment.

### **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 only evidence of market value to be the three comparable sales submitted by the appellant. The Board gives less weight to appellant comparable #1 which is less proximate in distance and has a finished basement in contrast to the subject’s crawl space foundation.

The Board finds the best evidence of market value in the record are appellant comparables #2 and #3 which are more similar to the subject in location and design, although each of these properties has a smaller dwelling size, smaller site size and a smaller garage size while comparable #3 is also substantially older in age when compared to the subject property. These comparables sold in February 2020 and November 2021 for \$159,500 and \$160,000 or for \$111.11 and \$137.03 per square foot of living area, land included. The subject’s assessment

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<sup>1</sup> Some property details for the appellant’s comparables were corrected with information reported in the property detail sheets submitted by the appellant.

reflects a market value of \$215,426 or \$136.61 per square foot of living area, land included, which falls above the two best comparables on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. After considering adjustments to the two best comparables in the record for differences from the subject in age, dwelling size, site size and garage size, 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.

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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: March 21, 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

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APPELLANT

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COUNTY

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