



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

APPELLANT: Stan Schloesser
DOCKET NO.: 21-06743.001-R-1
PARCEL NO.: 14-2-15-26-01-106-013

The parties of record before the Property Tax Appeal Board are Stan Schloesser, 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: \$14,810
IMPR.: \$67,720
TOTAL: \$82,530

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 two-story dwelling of frame and brick exterior construction with 2,282 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 414 square foot garage. The property has a 15,760 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends both assessment inequity and overvaluation as the basis of the appeal. In support of these arguments the appellant submitted a grid analysis and property tax bill information for three comparables described as either being in a “next door neighborhood” or

¹ The parties respective supporting documentation included different total square footage amounts for the subject improvement, however the board of review included the subject’s property record card disclosing the subject has a ground floor area of 1,186 square feet for a total of 2,282 square feet of total living area including the second floor. The property record card also indicated the subject improvement was constructed in 1995.

from two to four houses away from the subject. The properties have lots ranging in size from 12,305 to 87,210 square feet of land area. The comparables are improved with two-story dwellings with brick and frame exterior construction ranging in size from 1,736 to 1,856 square feet of living area.² The dwellings were constructed between 1990 and 1995. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 693 square feet of building area. Two of the comparables have a basement with finished area, while one property has a barn. The properties have improvement assessments ranging from \$55,020 to \$66,030 or from \$29.64 to \$38.04 per square foot of living area.³ The subject has an improvement assessment of \$67,720 or \$29.67 per square foot of living area.

In support of the overvaluation argument, the appellant also provided sales information for two of the three comparables contained in the grid analysis. Comparables #1 and #2 were sold in 1991 and 2018 for \$106,015 and \$200,000 or \$54.76 and \$107.76 per square foot of living area, including land. Based on both contentions, the appellant requested a total assessment of \$78,530.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,530. The subject's assessment reflects an estimated market value of \$247,689 or \$108.54 per square foot of living area, including land, using the 2021 three-year medial level of assessment for Madison County of 33.32%. The subject property has an improvement assessment of \$67,720 or \$29.67 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis on the same three properties offered by the appellant as well as a memorandum detailing its argument. The board of review detailed its corrections and adjustments that were made for all three of the appellant's comparables with respect to total living area and improvement assessment per square foot. The board of review argued the subject's per square foot improvement assessment of \$29.67 falls within the range established by the appellant's comparable properties on a per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's total assessment.

Conclusion of Law

As an initial matter, 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 a notice 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

² The board of review, in its own grid analysis, made corrections to the total living area for the appellant's comparables to account for second floor living area for each property.

³ The board of review made corrections in its own grid analysis to the subject property and the appellant's comparables' improvement assessments and per square foot improvement assessments to reflect the 2021 township equalization factor of 1.0319 and to account for the total amount of living area.

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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

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

The record contains the same three equity comparables submitted by both parties for the Board's consideration. The properties have improvement assessments ranging from \$55,020 to \$66,030 of from \$29.64 to \$38.04 per square foot of living area. The subject has an improvement assessment of \$67,720 or \$29.67 per square foot of living area, which falls within the range established by the comparables in this record on a per square foot of living area basis and slightly above in terms of overall improvement assessment. After considering adjustments and for the differences in the comparables when compared to the subject property, such as the comparables' smaller dwelling sizes relative to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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.

In support of the overvaluation argument, the appellant provided sales information for two of the three comparables contained in the grid analysis. The board of review did not submit any additional sales data, nor did it address the sales information offered by the appellant. Comparables #1 and #2 were sold in 1991 and 2018 for \$106,015 and \$200,000 or \$54.76 and \$107.76 per square foot of living area, including land. The Board accords no weight to the appellant's comparable #1 due to its 1991 sales date. The Board also finds the appellant's comparable #2 requires adjustments to account for both its 2018 sales date, which is less proximate in time to the subject's assessment date, and for differences in age and total living area. The subject has an estimated market value of \$247,689 or \$108.54 per square foot of living area, including land, that is slightly higher on a per square foot value basis. After considering the only relevant sales comparable contained in the record and considering adjustments to make this comparable more equivalent to the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct 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:

February 20, 2024



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

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