



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

APPELLANT: Debra Corey
DOCKET NO.: 21-06830.001-R-1
PARCEL NO.: 13-2-21-10-04-406-004

The parties of record before the Property Tax Appeal Board are Debra Corey, 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: \$12,290
IMPR.: \$55,360
TOTAL: \$67,650

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 2-story dwelling of frame and vinyl exterior construction with 1,754 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 483 square foot garage. The property 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 information on three comparable sales. The comparables are improved with 2-story dwellings ranging in size from 1,680 to 1,752 square feet of living area. The dwellings are either 23 or 28 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace, and a 460 to 506 square foot garage. The properties sold from March to November 2020 for prices ranging from \$160,000 to \$225,000 or from \$95.24 to \$128.42 per square foot of living area, land included.

The appellant indicated that the subject property sold in April 2009 for a price of \$169,500 or \$96.64 per square foot of living area, land included. This sale is not proximate in time to the subject's 2021 assessment date and will not be considered in this decision.

The evidence further revealed that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor of 1.0481 for Collinsville Township which increased the subject's total assessment from \$64,550 to \$67,650.

Based on this evidence, the appellant requested an assessment reduction to the pre-equalized assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$67,650. The subject's assessment reflects a market value of \$210,485 or \$120.00 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Madison County of 32.14% as determined by the Illinois Department of Revenue.

The board of review did not provide any comparable sales in support of its contention of the correct assessment. The board of review did submit a copy of the subject's 2022 property record card. The board of review asserted in the Notes on Appeal form the belief that the appellant's evidence "does not meet the 'Preponderance of Evidence' arguments in establishing the value of the property" and also does not warrant a reduction in the multiplier. 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 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 was submitted by the appellant. The Board finds the appellant's three comparable sales are similar to the subject in age, dwelling size, basement finish, and most features. The properties sold from March to November 2020 for prices ranging from \$160,000 to \$225,000 or from \$95.24 to \$128.42 per square foot of living area, land included. The subject's equalized assessment reflects a market value of \$210,485 or \$120.00 per square foot of living area, land included, which falls within the range established by the only comparables sales in the record and is well supported as its estimated market value based on its equalized assessment falls below two of the three comparable sales in the record. Based on the record, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

Finally, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice

of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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 Property Tax Appeal 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 Property Tax Appeal Board finds a reduction in the assessment of the subject property is not supported.

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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