



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

APPELLANT: Clay & Noelle Williams
DOCKET NO.: 21-06865.001-R-1
PARCEL NO.: 14-2-15-24-03-301-065

The parties of record before the Property Tax Appeal Board are Clay & Noelle Williams, the appellants; 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: \$31,120
IMPR.: \$184,710
TOTAL: \$215,830

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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. 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 part two-story and part one-story dwelling of frame and brick construction with 4,564 square feet of living area.¹ The dwelling was constructed in 2012 and is approximately 9 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an 831 square foot garage. The property also has a 512 square foot inground swimming pool and a firepit that was built in 2014. The property has a 13,300 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales with the same assessment neighborhood code as the subject and located within three blocks of the subject property. The comparables have sites that range in size from 11,086 to 35,150 square feet of land area. The comparables are improved with two-story or part two-story and part one-story dwellings of brick

¹ The Board finds the only description of the subject property was provided by the appellants.

exterior construction ranging in size from 4,090 to 4,913 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 623 to 836 square feet of building area. The comparables sold from August 2018 to July 2021 for prices ranging from \$540,000 to \$590,580 or from \$113.98 to \$144.40 per square foot of living area, including land. Based on this evidence the appellants requested the subject's total assessment be reduced to \$202,270, which would reflect a market value of \$606,871 or \$132.97 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellants submitted a copy of the Madison County assessment notice disclosing the board of review increased the subject's assessment from \$215,830 to \$222,710 through the application of a township equalization factor of 1.0319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$222,710. The subject's equalized assessment reflects a market value of \$668,397 or \$146.45 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 offered to stipulate to a revised total assessment of \$215,830.

In written rebuttal, the appellants rejected the stipulated assessment offered by the board of review.

Conclusion of Law

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

The Board finds the only evidence of market value to be the four comparable sales submitted by the appellants. However, the Board has given less weight to the appellants' comparables #3 and #4 due to their sale dates occurring in 2018 and 2019, less proximate in time to the lien date at issue, and thus less likely to be indicative of the subject's market value as of January 1, 2021.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2, which are similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in July and April 2021 for prices of \$560,000 and \$540,000 or for \$113.98 and \$116.76 per square foot of living area, including land, respectively. The subject's equalized assessment reflects a market value of \$668,397 or \$146.45 per square foot of living area, land included, which is greater than the two best comparable sales in the record.

The record further disclosed that the appellants filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The

assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0319.

Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may 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 (35 ILCS 200/16-180) 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.

These provisions mean that where taxpayers file an appeal directly to the Property Tax Appeal Board after notice of the 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 supported; however, the reduction is limited to the increase in the assessment caused by the application of the township 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:

April 18, 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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