



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

APPELLANT: Joshua Warren
DOCKET NO.: 22-01292.001-R-1
PARCEL NO.: 07-1-11-10-00-000-006.005

The parties of record before the Property Tax Appeal Board are Joshua Warren, 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 **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: \$14,600
IMPR.: \$72,086
TOTAL: \$86,686

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 2022 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 parties appeared before the Property Tax Appeal Board on November 7, 2023 for a hearing at the Madison County Administrative Building in Edwardsville pursuant to prior written notice dated September 13, 2023. Appearing was appellant Joshua Warren, and on behalf of the Madison County Board of Review was Chairman Phillip Taylor and Member, Janis Hagnauer .

The parties appeared before the Property Tax Appeal Board on November 7, 2023 for a hearing at the Madison County Courthouse in Edwardsville pursuant to prior written notice dated September 13, 2023. Appearing was appellant, Joshua Warren and on behalf of the Madison County Board of Review, Chairman Phillip Taylor and member Janis Hagnauer.

The subject property consists of a 1.5-story dwelling of brick exterior construction with 2,169 square feet of living area.¹ The dwelling was constructed in 1980 and is approximately 44 years old. Features of the home include a basement and concrete slab foundation, central air conditioning, one fireplace, a 506 square foot attached garage and a 780 square foot detached garage. In 2021 a 22'x30' metal building and two 12'x30' lean-to structures were erected on the subject site. The metal building has a gravel floor, no electrical or other utilities, three overhead doors and an entry door. The lean-tos are located on either end of the metal building one of which has a knee wall along the length. The metal building is secured to the ground with rebar anchors while the lean-tos are affixed to the earth with mobile home anchors. The property has a 5.04-acre site and is located in Alhambra, Alhambra Township, Madison County.

The appellant's appeal is based on overvaluation with respect to the recent sale of the subject property, recent construction of the metal building and lean-tos and contends these new structures are incorrectly classified by board of review as permanent structures.

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on March 7, 2019 for a price of \$227,500. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of 10 months. The appellant submitted a copy of the borrower/buyer settlement statement which reiterated the sale date and price of the subject's sale. The appellant also submitted a listing history for the subject which disclosed the property was originally listed on May 8, 2018 for a price of \$285,000 and that the price was reduced three times before being sold in March 2019.

With respect to the subject's metal building and lean-tos added in 2021, the appellant contended the structures were not permanently secured to the ground with either footings or other permanent foundation, lacked any utilities and therefore opined the structures to be personal property which should be exempt from real estate taxes. The appellant submitted three invoices for these structures which totaled \$32,583 (rounded).

In support of this contention, Mr. Warren testified he had contacted staff at Madison County to determine the criteria for a tax exempt structure. Mr. Warren stated he was told that if a building has a slab foundation, footings or any utilities it would be subject to real estate taxes. Mr. Warren explained that the metal building was held in place with rebar anchors and the lean-tos, which are not bolted to the metal building, are held in place with mobile home anchors. Mr. Warren contended that rebar and mobile home anchors did not constitute a permanent foundation like concrete footings or a slab foundation. In further support of his position, the appellant submitted copies of Illinois Property Tax Code defining real estate, information from an online website describing various portable building designs, architectural plans for the metal building and lean-tos from United Metal Buildings which explain the construction design of the structures erected on the subject site and photographs of the structures. Lastly, the appellant stated that according to the Property Tax Code's definition of real estate, the subject's metal building and

¹ The parties differ as to the dwelling size of the subject property. The Board finds the best evidence of the subject's dwelling size was found in its property record card which contains a sketch of the subject's floorplan along with dimensions.

lean-tos are not permanent and stated that this type of structure appears to fall within a “gray” area of the definition.

Mr. Taylor asked the appellant if the metal shed and lean-tos had been moved since they were erected, to which the appellant replied they had not. Mr. Taylor asked the appellant if he was to move, would he take the building with him, which the appellant indicated he likely would, as the company that erected the structures could easily disassemble and reassemble them at a different location.

Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect the March 2019 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,330 which reflects a market value of \$271,017 or \$124.95 per square foot of living area,² land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted written comments, a copy of the subject’s property record card and a copy of the appellant’s application for a Homestead Improvement Exemption.

With respect to the appellant’s recent sale evidence, the board of review asserted the subject’s sale price of \$227,500 in March 2019 would not reflect “current market values at the time of the appellants filing.” The board of review did not submit any market value evidence to support this assertion nor did the board of review refute the subject’s 2019 sale.

Regarding the subject’s metal building and lean-tos erected in 2021, the board of review disclosed that the contributory value of these buildings to the subject’s market value totals \$20,966 which is below the actual cost submitted by the appellant. The board of review cited 35 ILCS Section 200/1-130 of the Property Tax Code defining real property; the definition of a building as stated in *Ayrshire Coal Co. v. Property Tax Appeal Board* along with a court definition of a “structure.” Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Under questioning by the ALJ, Mr. Taylor indicated that it is Madison County’s policy to assess any type of structure that is attached to the ground in some fashion. Mr. Taylor clarified that a traditional canopy carport secured by anchors into the ground would be classified as an assessable structure in Madison County.

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

² When using the subject’s square footage of 2,169 as calculated from the sketch of the subject property.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant argued overvaluation submitting evidence of a recent sale, recent construction and a contention of law as to the classification of a metal building and lean-tos as taxable real estate.

As to the classification of the subject's metal building and lean-tos, the Board finds the appellant's contention that these structures constitute portable buildings to be without merit. While these buildings are advertised to be disassembled and reassembled in a different location, the Board finds this to be a broad interpretation of the word "portable."

The Illinois Property Tax Code defines real estate as:

The land itself, with all things contained therein, and also **all buildings, structures and improvements**, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code.
(35 ILCS 200/1-130)

Furthermore, the Board finds it is the policy of Madison County to assess any structures secured to the ground by any means and that the subject's metal building and lean-tos, secured with rebar or mobile home anchors, are considered assessable under Madison County policy.

With respect to the appellant's overvaluation argument, the Board finds the only evidence of market value in the record to be the unrefuted purchase of the subject property in March 2019 for a price of \$227,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction, the parties to the transaction were not related, the property was sold using a Realtor and had been advertised in the Multiple Listing Service for 10 months. In further support of the transaction the appellant submitted a copy of the borrower/buyers copy of the settlement statement which reiterated the sale date and price. The Board finds the board of review did not present any evidence challenging the arm's length nature of the transaction and submitted no market value evidence to support its contention that the subject's market value had changed since the March 2019 purchase date.

However, the record shows that the subject property was improved in 2021 with the addition of a metal building and lean-tos which the appellant disclosed had a total cost of \$32,583. Therefore, on this limited record, the Board finds the best indicator of market value for the subject property to be its March 2019 purchase price plus the cost of the metal building and lean-tos erected in 2021, or \$260,083 which is below the market value reflected by the assessment. Therefore, based on this limited record the Board finds a reduction in the subject's assessment to \$260,083 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:

December 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joshua Warren
11031 Riechmann Ln.
Alhambra, IL 62001

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025