



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

APPELLANT: David A. & Carol Ann Gentry  
DOCKET NO.: 22-02483.001-R-1  
PARCEL NO.: 24-1-01-09-00-000-004.004

The parties of record before the Property Tax Appeal Board are David A. & Carol Ann Gentry, 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 **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:** \$15,820  
**IMPR.:** \$87,930  
**TOTAL:** \$103,750

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 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 subject property consists of a part 1-story and 2-story dwelling<sup>1</sup> of brick exterior construction with 2,449 square feet of living area. The dwelling was constructed in 1998 and is approximately 22 years old. Features of the home include a basement, central air conditioning, and an 888 square foot garage. The property has a 217,800 square foot site and is located in Godfrey, Godfrey Township, Madison County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located in a nearby subdivision. The comparables are improved with 2-story or part

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<sup>1</sup> The parties differ regarding the subject's design. The Board finds the best evidence of design is found in the subject's property record card which contains a sketch with measurements of the subject home and was not refuted by the appellants in written rebuttal.

1-story and part 2-story homes<sup>2</sup> of brick exterior construction ranging in size from 2,261 to 4,322 square feet of living area. The dwellings range in age from 16 to 27 years old. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 920 square feet of building area. Comparable #4 has finished attic area. The comparables have equalized improvement assessments ranging from \$90,295 to \$137,920 or from \$32.37 to \$44.84 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$103,750. The subject property has an improvement assessment of \$87,930 or \$35.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.9 of a mile from the subject. Comparables #1 and #2 are the same properties as the appellants' comparables #4 and #1, respectively. The comparables are improved with part 1-story and part 2-story homes of brick and frame exterior construction ranging in size from 2,150 to 2,872 square feet of living area. The dwellings range in age from 21 to 28 years old. Each home has a basement, three of which have finished area, one or two fireplaces, and a garage ranging in size from 440 to 889 square feet of building area. Comparable #1 has finished attic area and comparable has an inground swimming pool. The comparables have equalized improvement assessments ranging from \$94,910 to \$105,330 or from \$35.80 to \$48.99 per square foot of living area. The board of review made adjustments to each comparable for differences from the subject and reported adjusted equalized improvement assessments ranging from \$85,710 to \$97,340 or from \$33.89 to \$42.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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

The record contains a total of six equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellants' comparable 1/board of review's comparable #3 and the appellants' comparable #3, due to substantial differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #4, which has an inground swimming pool unlike the subject.

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<sup>2</sup> The board of review reported comparables #1 and #4, which are common to both parties, are part 1-story and part 2-story homes and presented their property record cards, which were not refuted by the appellants in written rebuttal.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2, the appellants' comparable #4/board of review's comparable #1, and the board of review's comparable #3, which are more similar to the subject in dwelling size, age, location, and some features, although one comparable has finished basement area and one comparable has finished attic area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have equalized improvement assessments that range from \$90,295 to \$105,330 or from \$32.34 to \$48.99 per square foot of living area. The subject's equalized improvement assessment of \$87,930 or \$35.90 per square foot of living area falls below the range established by the best comparables in terms of total equalized improvement assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: January 16, 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

AGENCY

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