



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

APPELLANT: Joseph Madlinger  
DOCKET NO.: 22-03267.001-R-1 through 22-03267.005-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joseph Madlinger, the appellant; and the St. Clair 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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-03267.001-R-1	06-21.0-422-024	3,903	49,227	\$53,130
22-03267.002-R-1	06-21.0-422-032	3,361	181	\$3,542
22-03267.003-R-1	06-21.0-422-033	2,285	305	\$2,590
22-03267.004-R-1	06-21.0-422-034	5,360	27,271	\$32,631
22-03267.005-R-1	06-21.0-422-047	1,523	0	\$1,523

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 20222 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 1-story dwelling of aluminum exterior construction with 2,945 square feet of living area. The dwelling was constructed in 1972. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a 2-car carport. The property has a 7,405 square foot site and is located in Dupo, Sugar Loaf Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted letters contending that the subject has excess land that contributes no value to the residence. The appellant asserted he was unable to sell the excess land, due to a lack of utilities, lack of a driveway, too many trees, and location in a flood plain (as demonstrated by a

flood map and news articles presented by the appellant), and was obtain a mortgage loan on the subject property. The appellant argued no new homes have been built in Dupo in 14 years, no home has sold for more than \$155,000 in the past few years, and businesses are closing. The appellant also submitted a copy of a letter to the county assessor contending that the real estate taxes for the subject property are too high.

The appellant presented a summary description of the five subject parcels. Parcel 06-210-422-024 is improved with a home and includes 7,500 square feet of land area. Parcel 06-210-422-032 is improved with a shed and includes 7,500 square feet of land area. Parcel 06-210-422-034 is improved with 2 5-car garages and includes 40,000 square feet of land area. Parcels 06-210-422-033 and 06-210-422-047 are unimproved and contain 7,500 and 5,000 square feet of land area, respectively.

The appellant submitted an appraisal for Parcel 06-210-422-024, estimating this parcel had a market value of \$176,000 as of December 30, 2021. The appraisal was prepared by Ronald Keeven, a certified residential real estate appraiser, for mortgage loan purposes.

The appraiser described the subject's neighborhood as having good quality constructed homes and access to public utilities. The appraiser noted no adverse neighborhood conditions and stated the market was average or typical of competing areas. The appraiser stated properties appear to sell within 6 months. The appraiser observed no physical deficiencies or adverse conditions at the subject parcel.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.23 of a mile to 1.56 miles from the subject. The comparables have varying degrees of similarity to the subject and sold from October to December 2021 for prices ranging from \$146,500 to \$155,000 or from \$71.89 to \$83.48 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$175,650 to \$176,900. Based on the foregoing, the appraiser concluded a value of \$176,000 under the sales comparison approach.

Under the cost approach, the appraiser estimated the land value of Parcel 06-210-422-024 to be \$10,000. The appraiser next calculated a replacement cost new of the subject home as \$250,867 and depreciation of 60% or \$66,849 to arrive at a depreciated cost of \$183,838. The appraiser computed the cost of other site improvements on the subject parcel to be \$3,000. Based on the foregoing, the appraiser concluded a value of \$196,800 under the cost approach.

In reconciliation, the appraiser gave more weight to the sales comparison approach to conclude a market value of \$176,000 for the subject parcel as of December 30, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$133,000, which would reflect a market value of \$399,040 when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on December 21, 2023.

**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 to be the appraisal submitted by the appellant, however, this appraisal values only one of the five subject parcels. The appellant described two of the parcels as having residential improvements and two of the parcels as being vacant land. The Board finds these four parcels are not included in the appraisal, but constitute a part of the subject property.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued for assessment purposes and no reduction in the subject's assessment is 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: March 26, 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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