



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

APPELLANT: Steven T. & Karen K. Cavins
DOCKET NO.: 22-03445.001-R-1
PARCEL NO.: 22-2-20-15-05-101-015

The parties of record before the Property Tax Appeal Board are Steven T. & Karen K. Cavins, 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: \$7,030
IMPR.: \$43,070
TOTAL: \$50,100

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 2-story dwelling of frame and brick exterior construction with 1,532 square feet of living area.¹ The dwelling is approximately 32 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 500 square foot garage. The property has an 11,000 square foot site and is located in Granite City, Granite City Township, Madison County.

The appellants contend assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 9,000 to 13,500 square feet of land area and are

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size and other features is found in the board of review's evidence which was not refuted by the appellants in written rebuttal.

improved with 1-story, 2-story, or split-level homes² of frame and brick exterior construction ranging in size from 1,222 to 1,850 square feet of living area. The dwellings range in age from 25 to 34 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 600 square feet of building area. The comparables have land assessments ranging from \$6,590 to \$7,170 or from \$0.53 to \$0.73 per square foot of land area and have improvement assessments ranging from \$33,800 to \$44,980 or from \$22.96 to \$28.18 per square foot of living area.

Based on this evidence the appellants requested a reduction in the subject's land assessment to \$6,200 or \$0.56 per square foot of land area and a reduction in the subject's improvement assessment to \$38,000 or \$24.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,570. The subject property has a land assessment of \$7,500 or \$0.68 per square foot of land area and an improvement assessment of \$43,070 or \$28.11 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0663 for Granite City Township which increased the subject's total assessment.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood as the subject. Comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables have approximately 9,000 or 9,040 square foot sites that are improved with 2-story homes of frame and brick exterior construction ranging in size from 1,512 to 1,940 square feet of living area. The dwellings range in age from 31 to 34 years old. Three homes each have a basement and one home has a concrete slab foundation. Each home has a garage ranging in size from 462 to 528 square feet of building area. The comparables have land assessments of \$6,590 or of \$0.73 per square foot of land area and have improvement assessments ranging from \$41,580 to \$50,640 or from \$26.10 to \$28.18 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).

² The parties dispute some features of the appellants' comparables. The Board finds the best evidence of these comparables' features is found in the board of review's evidence, which contains a grid analysis of the appellants' comparables that was not refuted by the appellants in written rebuttal.

As an initial matter, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's total assessment directly to the 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 Board can grant is limited. Section 1910.60(a) of the rules of the 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 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains a total of six equity comparables for the Board's consideration. With respect to land assessment inequity, the Board gives less weight to the appellants' comparable #1/board of review's comparable #1, the appellants' comparable #2/board of review's comparable #2, and the board of review's comparables #3 and #4, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellants' comparables #3 and #4, which are more similar to the subject in site size and are similar to the subject in location. These two most similar comparables have land assessments of \$6,930 and \$7,170 or of \$0.72 and \$0.53 per square foot of land area, respectively. The subject's land assessment of \$7,500 or \$0.68 per square foot of land area falls above the best comparables on a total land assessment basis but is bracketed by the best comparables on a per square foot basis. Based on this record, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

With respect to improvement assessment inequity, the Board gives less weight to the appellants' comparables #3 and #4, due to significant differences from the subject in design. The Board also

gives less weight to the board of review's comparables #3 and #4, which are substantially larger homes than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1/board of review's comparable #1 and the appellants' comparable #2/board of review's comparable #2, which are similar to the subject in 2-story design, dwelling size, age, location, and features, although one of these comparables has a concrete slab foundation compared to the subject's basement, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These two most similar comparables have improvement assessments of \$41,580 and \$50,880 or of \$27.50 and \$28.18 per square foot of living area, respectively. The subject's improvement assessment of \$43,070 or \$28.11 per square foot of living area is bracketed by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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:

October 17, 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

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