



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

APPELLANT: Chad & Angie Daniels  
DOCKET NO.: 22-03653.001-R-1  
PARCEL NO.: 15-2-09-06-19-401-005

The parties of record before the Property Tax Appeal Board are Chad & Angie Daniels, 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:** \$17,990  
**IMPR.:** \$77,380  
**TOTAL:** \$95,370

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a notice of equalization issued by 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 limited jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1-story dwelling of frame/vinyl siding exterior construction with 1,820 square feet of living area. The dwelling was constructed in 2004 and is approximately 18 years old. Features of the home include a basement, central air conditioning, a fireplace, a 3-car garage with 750 square feet of building area, and an inground swimming pool. The property has an 11,631 square foot site and is located in Bethalto, Ft. Russell 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 located within 0.11 of a mile from the subject. The parcels range in size from 8,089 to 12,373 square feet of land area<sup>1</sup> and are

---

<sup>1</sup> The parties differ regarding the details of the comparables which are common to both parties. The Board finds the best evidence of these comparables' features and amenities is found in the board of review's evidence which contains property record cards for the comparables and was not refuted by the appellants in written rebuttal.

improved with 1-story or 2-story homes of frame/vinyl siding exterior construction ranging in size from 1,284 to 1,842 square feet of living area. The dwellings range in age from 10 to 17 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a 2-car garage ranging in size from 420 to 572 square feet of building area. The comparables sold from September 2022 to March 2023 for prices ranging from \$243,500 to \$275,500 or from \$141.15 to 207.94 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$95,370. The subject's assessment reflects a market value of \$286,139 or \$157.22 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. 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 1.0627 for Ft. Russell Township which increased the subject's total assessment.

In support of its contention of the correct assessment the board of review submitted information on the same four comparable sales submitted by the appellants with some differing details as noted previously in Footnote 1. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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 Property Tax Appeal Board based on a 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 four comparable sales, which are common to both parties, for the Board's consideration. The Board gives less weight to comparable #4 which is a 2-story home compared to the subject 1-story home. The Board also gives less weight to comparable #1 which is a significantly smaller home than the subject.

The Board finds the best evidence of market value to be comparables #2 and #3, which are similar to the subject in dwelling size, age, site size, location, and some features, although these comparables have finished basement area unlike the subject and these comparables each lack an inground swimming pool that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$243,500 and \$275,500 or for \$156.39 and \$165.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$286,139 or \$157.22 per square foot of living area, including land, which is above the best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis, which is logical given the subject is a larger home than the best comparables. The Board further notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the dwelling size differences along with the subject's inground swimming pool amenity as compared to the finished basement areas of the best comparables, the Board finds the evidence does not establish overvaluation of the subject by a preponderance of the evidence.

Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: November 21, 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

Chad & Angie Daniels  
124 Patton Dr.  
Bethalto, IL 62010

COUNTY

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