



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

APPELLANT: Mark Mayer
DOCKET NO.: 22-03742.001-R-1
PARCEL NO.: 20-1-02-25-00-000-004.016

The parties of record before the Property Tax Appeal Board are Mark Mayer, 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 **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: \$13,710
IMPR.: \$78,700
TOTAL: \$92,410

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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/vinyl siding exterior construction with 1,768 square feet of living area. The dwelling was constructed in 2002 and is approximately 20 years old. Features of the home include a basement, central air conditioning, a fireplace, and an 896 square foot garage. The property has a 97,190 square foot, or approximately 2.23 acre, site and is located in Bethalto, Foster Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.25 of a mile from the subject, three of which are within the same assessment neighborhood code as the subject. The comparables are reported to have 83,208 or 87,120 square foot, or approximately 2 acre, sites¹ that are improved with 1-story homes of brick or aluminum/vinyl siding exterior

¹ The board of review reported comparable #2, which is common to both parties, has an 83,208 square foot site, which was not refuted by the appellant in written rebuttal.

construction ranging in size from 1,493 to 1,764 square feet of living area. The dwellings range in age from 4 to 29 years old. The board of review reported comparable #2 has a basement with finished area. Each home has central air conditioning, a fireplace, and a garage ranging in size from 440 to 960 square feet of building area. The comparables have land assessments ranging from \$9,690 to \$14,920 or from \$0.11 and \$0.18 per square foot of land area and have improvement assessments ranging from \$62,970 to \$79,830 or from \$40.11 to \$51.26 per square foot of living area.

As part of the appeal, the appellant disclosed the subject is an owner-occupied residence that was the subject matter of an appeal before the Board the prior tax year in Docket No. 21-07043, in which the Board reduced the subject's assessment to \$81,950. Based on this evidence, the appellant 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 \$92,410. The subject property has an equalized land assessment of \$13,710 or \$0.14 per square foot of land area and an equalized improvement assessment of \$78,700 or \$44.51 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2022 was the first year of the general assessment cycle for the subject property. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant 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 1.0813 for Foster Township which increased the subject's total assessment from \$85,460 to \$92,410.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.23 of a mile from the subject. Comparable #1 is the same property as the appellant's comparable #2. The parcels range in size from 83,208 to 97,394 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 1,493 to 1,877 square feet of living area. The dwellings range in age from 21 to 28 years old. Three homes each have a basement, one of which has finished area, and one home has a concrete slab foundation. Each home has central air conditioning and a garage ranging in size from 693 to 1,224 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have land assessments of \$14,920 or from \$0.15 to \$0.18 per square foot of land area and have improvement assessments ranging from \$66,390 to \$100,950 or from \$37.72 to \$53.78 per square foot of living area.²

The board of review noted the appellant's comparable #3 has an effective age of 8 years old, the appellant's comparables #3 and #4 differ from the subject in age/effective age, and the appellant's comparable #1 differs from the subject in exterior construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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

² The Board notes the board of review adjusted its comparable #3 for its inground swimming pool feature.

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).

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the 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.

Furthermore, the Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) no reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds one of the key elements for the "rollover" provision to be applied is that the tax year at issue must be within the same general assessment period as the prior tax year decision. The Board finds that the 2021 and 2022 tax years are not within the same general assessment period. Therefore, although the record indicates the subject property is an owner-occupied residence, the Board finds the subject is not entitled to a "rollover" under Section 16-185 because the tax year at issue is not within the same general assessment period as the prior tax year decision.

The record contains a total of seven equity comparables, with one common comparable, for the Board's consideration. With respect to land assessment equity, the Board finds the comparables are relatively similar to the subject in lot size and location. The comparables have land assessments ranging from \$9,690 to \$14,920 or from \$0.11 to \$0.18 per square foot of land area. The subject's land assessment of \$13,710 or \$0.14 per square foot of land area falls within the range established by the comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the Board gives less weight to the appellant's comparable #1 and the appellant's comparable #2/board of review's comparable #1, which are substantially smaller homes than the subject. The Board gives less weight to the appellant's comparables #3 and #4 which are reported to have significantly newer ages/effective ages than the subject, and to the board of review's comparable #3, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the board of review comparables #2 and #4, which are more similar to the subject in dwelling size, age, location, and some features. However, one comparable 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 \$66,390 and \$86,960 or \$37.72 and \$50.82 per square foot of living area, respectively. The subject's improvement assessment of \$78,700 or \$44.51 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: February 20, 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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