



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

APPELLANT: Donna M. King
DOCKET NO.: 22-03770.001-R-1
PARCEL NO.: 24-2-01-26-02-201-040

The parties of record before the Property Tax Appeal Board are Donna M. King, 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: \$6,700
IMPR.: \$51,640
TOTAL: \$58,340

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization 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 vinyl siding exterior construction with 1,704 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 1,035 square foot garage. The property has a 19,400 square foot site¹ and is located in Godfrey, Godfrey Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables² located within the same assessment neighborhood code as the subject. The appellant did not report site sizes for the

¹ Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

² The appellant misidentified the address and PIN of comparable #1 on the grid analysis based on the property record card submitted by the appellant.

comparables, but presented a survey plat depicting measurements of the lots but no site sizes. The board of review reported the appellant's comparables have sites ranging in size from 9,628 to 12,242 square feet of land area. In the Section V grid, the comparables are reported to be improved with 1-story or 1.5-story homes³ of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,046 to 1,369 square feet of living area. The dwellings were built from 1991 to 2005. Each home has a basement, which are reported to have finished area, central air conditioning, and a garage ranging in size from 420 to 648 square feet of building area. One home has a fireplace. The comparables have land assessments ranging from \$5,930 to \$7,460 or either \$0.61 or \$0.65 per square foot of land area and have improvement assessments ranging from \$48,450 to \$54,590 or from \$35.42 to \$52.19 per square foot of living area.

The appellant submitted a brief contending that the subject property abuts railroad tracks, an unmaintained ditch, business offices, and an apartment building complex with a retention pond. The appellant presented photographs of the railroad tracks, ditch, apartment building, and businesses. 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 \$58,340. The subject property has a land assessment of \$6,700 or \$0.35 per square foot of land area and an improvement assessment of \$51,640 or \$30.31 per square foot of living area. 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 1.0633 for Godfrey Township which increased the subject's total assessment from \$54,870 to \$58,340.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 0.6 of a mile from the subject. Comparables #1 and #2 are the same properties as the appellant's comparables #1 and #3, respectively, which are described above. Comparable #3 has a 10,207 square foot site that is improved with a 1-story home of vinyl siding exterior construction with 1,418 square feet of living area. This home was built in 1991 and features a basement, central air conditioning, a fireplace, and a 484 square foot garage. This comparable has a land assessment of \$5,560 or \$0.54 per square foot of land area and an improvement assessment of \$45,960 or \$32.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables are not located adjacent to railroad tracks, a ditch, businesses, or an apartment building complex.

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 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

³ The appellant reported comparable #2 is a 2-story home but presented its property record card depicting a 1.5-story home.

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.

The record contains a total of four equity comparables, with two common comparables, for the Board's consideration. The Board finds the appellant did not demonstrate that the comparables are located proximate to the railroad, ditch, business, and apartment complex the appellant contends are near the subject. Although the appellant presented a survey plat, this document did not identify addresses or PINs to locate these properties in relation to the subject or in relation to the railroad, ditch, businesses, or apartment complex.

With regard to land assessment equity, the Board gives less weight to the appellant's comparable #2 and the appellant's comparable #3/board of review's comparable #2, 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 appellant's comparable #1/board of review's comparable #1 and the board of review's comparable #3, which are more similar to the subject in site size and location. The Board finds the two most similar comparables in this record have land assessments of \$5,560 and \$7,460 or \$0.54 and \$0.61 per square foot of land area. The subject's land assessment of \$6,700 or \$0.35 per square foot of land area is bracketed by the best

comparables in terms of total land assessment and is below the best comparables on a per square foot basis, which is logical given the subject is a larger lot 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. 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' land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #2, due to substantial differences from the subject in design and dwelling size, and to the appellant's comparable #1/board of review's comparable #1, which is a substantially newer home than the subject. The Board finds the best evidence of assessment equity to be the appellant's comparable #3/board of review's comparable #2 and the board of review's comparable #3, which are more similar to the subject in design, dwelling size, age, location, and features. These two most similar comparables have improvement assessments of \$45,960 and \$48,450 or \$32.41 and \$35.42 per square foot of living area, respectively. The subject's improvement assessment of \$51,640 or \$30.31 per square foot of living area falls above the best comparables in terms of total improvement assessment and below the best comparables on a per square foot basis, which is logical given the subject is a larger home than the best comparables. 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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