



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

APPELLANT: Theresa & Francis Carrington
DOCKET NO.: 22-03775.001-R-1
PARCEL NO.: 14-2-15-11-08-202-022

The parties of record before the Property Tax Appeal Board are Theresa & Francis Carrington, 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: \$18,490
IMPR.: \$43,320
TOTAL: \$61,810

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 jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling¹ of brick exterior construction with 1,637 square feet of living area. The dwelling was constructed in 1900 and has an effective age of 53 years old. Features of the home include a crawl space foundation, central air conditioning, finished attic area, two 672 square foot detached garages, and a 264 square foot carport. The property has a 28,196 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted information on four comparables located 0.3 of a mile from the subject. The parcels range in size from 9,000 to 21,150 square feet of land

¹ The parties differ regarding the subject's design. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review which contains a sketch with measurements.

area and are improved with 1-story homes of frame exterior construction ranging in size from 988 to 1,104 square feet of living area. The appellants reported the comparables were built from 1880 to 1937 and have effective ages ranging from 36 to 62 years old. Comparables #1 and #2 each have a basement with finished area and a fireplace. Comparables #1 and #4 each have a 216 or a 240 square foot garage. Each home has central air conditioning. The comparables sold from June 2020 to September 2022 for prices ranging from \$77,000 to \$176,500 or from \$77.93 to \$169.64 per square foot of living area, including land. The comparables have land assessments ranging from \$2,880 to \$9,230 or from \$0.14 to \$0.98 per square foot of land area and have improvement assessments ranging from \$21,670 to \$46,340 or from \$21.61 to \$45.97 per square foot of living area. 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 \$62,800. The subject's assessment reflects a market value of \$188,419 or \$115.10 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² The subject has an equalized land assessment of \$19,480 or \$0.69 per square foot of land area and an equalized improvement assessment of \$43,320 or \$26.46 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 1.0536 for Edwardsville 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 0.82 of a mile from the subject. The parcels range in size from 15,052 to 34,301 square feet of land area and are improved with 1-story homes of brick or masonry exterior construction ranging in size from 1,232 to 2,166 square feet of living area.³ The dwellings were built from 1921 to 1930 and have effective ages ranging from 43 to 53 years old. Each home has a basement and a fireplace. Two homes each have central air conditioning; three homes each have a fully or partially finished attic; two homes each have one or two garages ranging in size from 384 to 432 square feet of building area; and one home has a 176 square foot carport. The comparables have land assessments ranging from \$9,330 to \$15,800 or from \$0.46 to \$0.70 per square foot of land area and have improvement assessments ranging from \$50,370 to \$92,020 or from \$33.80 to \$47.65 per square foot of living area.

The board of review also submitted information on three comparable sales located from next door to 1.02 miles from the subject. The comparables have 7,500 or 15,052 square foot sites that are improved with 1-story homes of brick or masonry exterior construction ranging in size from 1,045 to 1,399 square feet of living area.⁴ The dwellings were built from 1920 to 1930 and have effective ages of 48 or 53 years old. Each home has a basement, central air conditioning and a

² Sec. 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

³ The Board finds the best evidence of the dwelling sizes of the comparables is found in their property record cards presented by the board of review, which each contain a sketch with measurements.

⁴ The Board finds the best evidence of the dwellings sizes of the comparables is found in their property record cards presented by the board of review, which each contain a sketch with measurements.

partially or fully finished attic. One home has a fireplace and two homes each have one or two garages ranging in size from 352 to 432 square feet of building area. The comparables sold from August 2021 to September 2022 for prices ranging from \$190,000 to \$230,000 or from \$154.22 to \$220.10 per square foot of living area, including land.

The board of review submitted a brief contending the appellants' comparables are much smaller homes than the subject. The board of review asserted the subject and six of the board of review's comparables are assessed as 1-story homes with finished attic area.

Conclusion of Law

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 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 appellants contend in part 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 for overvaluation is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review's comparable #3, which are significantly smaller homes than the subject. Moreover, the appellants' comparables #1, #2, and #4 sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age/effective age, location, and some features, although these comparables have smaller lots than the subject and one comparable lacks a garage/carport compared to the subject's two garages and carport, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject.

These two most similar comparables sold for prices of \$190,000 and \$220,000 or \$154.22 and \$157.26 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$188,419 or \$115.10 per square foot of living area, including land, which is below the two best comparable sales in this record, even though the subject is a much larger home on a much larger lot than these comparables. 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 for overvaluation is not justified.

The appellants also 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).

The record contains a total of eight equity comparables for the Board's consideration. With respect to land assessment inequity, the Board gives less weight to the appellants' comparables #1, #3, and #4 and the board of review's comparables #2 and #4, due to substantial differences from the subject in site size. The Board finds the best evidence of land assessment equity to be the appellants' comparable #2 and the board of review's comparables #1 and #3, which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$2,970 to \$15,800 or from \$0.14 to \$0.59 per square foot of land area. The subject's land assessment of \$19,480 or \$0.69 per square foot of land area falls above the range established by the best comparables in this record and appears to be excessive. 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 land assessment is supported, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

With respect to improvement assessment inequity, the Board gives less weight to the appellants' comparables, which are substantially smaller homes than the subject. The Board also gives less weight to the board of review's comparables #1 and #2 which are substantially larger homes than the subject. The Board finds the best evidence of improvement assessment equity to be the

board of review's comparables #3 and #4, which are more similar to the subject in dwelling size, age/effective age, location, and some features, although these comparables each have a basement unlike the subject and one comparable lacks a garage/carport and central air conditioning which are features of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$50,370 and \$92,020 or \$40.88 and \$47.65 per square foot of living area, respectively. The subject's improvement assessment of \$43,320 or \$26.46 per square foot of living area falls below the two best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment is warranted.

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

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