



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

APPELLANT: Erin Harris
DOCKET NO.: 22-03792.001-R-1
PARCEL NO.: 13-2-21-09-04-405-016

The parties of record before the Property Tax Appeal Board are Erin Harris, 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: \$20,340
IMPR.: \$67,660
TOTAL: \$88,000

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 one-story dwelling of frame exterior construction with 1,798 square feet of living area. The dwelling was constructed in 1999 and is approximately 23 years old. Features of the home include central air conditioning, a fireplace, a full basement, and a 484 square foot garage. The property has a 11,700 square foot site and is located in Maryville, Collinsville 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 improved with one or two-story dwellings of frame exterior construction ranging in size from 1,728 to 1,822 square feet of living area.¹ The homes were built between 1999 and 2004. Each comparable has central

¹ The square footage indicated on the appellant's petition for comparables #1 and #2 are incorrect and the square footage contained on those properties' property record cards, which were offered by the appellant, were used to calculate the revised per square foot improvement assessments.

air conditioning, a fireplace, a full basement with two having finished area, and a garage ranging in size from 484 to 756 square feet of building area. These properties have sites of either 11,700 or 12,600 square feet of land area. The properties are located from 0.02 to 0.07 of a mile from the subject property. The comparables have improvement assessments ranging from \$58,730 to \$69,590 or from \$33.30 to \$39.41 pr square foot of living area. The appellant requested the subject's total assessment be reduced to \$82,680.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,000. The subject property has an improvement assessment of \$67,660 or \$37.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, with the board of review's comparables #1 and #2 being identical to the appellant's comparables #1 and #2. The properties are improved with one-story dwellings of frame exterior construction ranging in size from 1,704 to 1,809 square feet of living area. The homes are from 20 to 25 years old. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 462 to 713 square feet of building area. The properties have sites ranging in size from 11,089 to 13,194 square feet of land area and are located from 0.02 to 0.12 of a mile from the subject property on the same street. Their improvement assessments range from \$64,520 to \$69,590 or from \$37.57 to \$39.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In its rebuttal, the board of review included a spreadsheet detailing the appellant's comparables noting the appellant's comparable #3 and #4 are two-story dwellings, unlike the subject, and making proposed corrections to the square foot estimates for the appellant's comparables #1, #2, and #3.²

Conclusion of Law

The taxpayer 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 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables, with two being common to both parties, to support their respective positions. The Board gives less weight to the appellant's comparables #3 and #4 because each is improved with a two-story dwelling unlike the subject's one-story configuration. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and

² The Board notes the board of review's corrections for the square footage totals for the appellant's comparables #1 and #2 are reflective of those respective property record cards, however, the correction to the appellant's comparable #3 was not reflective of that property record card.

#2, which are also the board of review's comparables #1 and #2, along with the board of review's comparables #3 and #4. These comparables, which are located on the same street and within 0.12 of a mile from the subject, are relatively similar to the subject in dwelling size, lot size, age, and type of construction. These best comparables had improvement assessments that ranged from \$37.57 to \$39.41 per square foot of living area. The subject's improvement assessment of \$37.63 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering any necessary adjustments to the comparables for differences from the subject property, 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 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

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