



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

APPELLANT: James Gardner
DOCKET NO.: 22-03813.001-R-1
PARCEL NO.: 14-2-15-33-10-103-028

The parties of record before the Property Tax Appeal Board are James Gardner, 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: \$15,900
IMPR.: \$51,930
TOTAL: \$67,830

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 split-level dwelling of frame exterior construction with 1,880 square feet of living area. The dwelling is 43 years old. Features of the home include central air conditioning, a fireplace, finished basement area, and a 528 square feet garage. The property has a 17,289 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with split-level dwellings of frame exterior construction that range in size from 1,920 to 2,184 square feet of living area. The homes are between 41 and 49 years old. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 480 to 572 square feet of building area. One of the comparables also has finished basement area. These properties have sites ranging from 11,880 to 14,372 square feet of land area. Each property has the same assessment neighborhood code as

the subject property, and they are located from 0.30 to 0.60 of a mile from the subject property. The sales occurred in May and June 2022 for prices ranging from \$250,000 to \$289,900 or from \$123.63 to \$138.05 per square foot of living area. The appellant's petition also indicated the subject was sold in August 2022 for \$270,500 or \$143.88 per square foot of living area.¹ The appellant requested the subject's total assessment be reduced to \$61,020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,830. The subject's assessment reflects a market value of \$203,510 or \$108.25 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted the appellant's same three comparable sales, which were previously mentioned, along with a summary statement. The board of review argued the appellant's own sales comparables supported the subject's overall assessment and a reduction is not warranted.

Conclusion of Law

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

The record contains three comparable sales offered by the parties to support their respective positions. Both parties provided evidence of the same three comparable sales, which sold in May and June 2022 for prices ranging from \$250,000 to \$289,900 or from \$123.63 to \$138.05 per square foot of living area. All three properties are relatively similar to the subject in living area, lot size, age, location, type of construction, and features. The subject's assessment reflects a market value of \$203,510 or \$108.25 per square foot of living area, including land, which falls below the range of the comparable sales on both an overall market value and a per square foot basis. The Board further finds the subject's recent sale price of \$270,500, in August 2022, is significantly higher than its overall value of \$203,510 as reflected by its 2022 total assessment and does not support the appellant's argument of overvaluation. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

¹ The property record card for the subject property, which was provided by the appellant, also indicated it was sold on August 24, 2022, to the appellant for \$270,500.

² Section 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. Adm. 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.

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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