



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

APPELLANT: Lyndie Dauksha
DOCKET NO.: 22-03816.001-R-1
PARCEL NO.: 17-2-20-11-06-101-002

The parties of record before the Property Tax Appeal Board are Lyndie Dauksha, 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: \$6,180
IMPR.: \$21,860
TOTAL: \$28,040

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 frame exterior construction with 936 square feet of living area. The dwelling was constructed in 1965 and is approximately 57 years old. Features of the home include a basement and central air conditioning. The property has a 13,000 square foot site and is located in Pontoon Beach, Nameoki Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 10, 2022 for a price of \$50,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was between related parties, the property was sold by owner and was not advertised for sale, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant submitted copies of a settlement statement and two pages from a Purchase and Sale Agreement. Based on this evidence, the appellant requested a reduction in the subject's

assessment to \$20,785 which would reflect a market value of \$62,361 or \$66.63 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$28,040. The subject's assessment reflects a market value of \$84,128 or \$89.88 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ 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 Property Tax Appeal Board following receipt of a notice of an equalization factor of 1.0520 for Nameoki Township which increased the subject's total assessment from \$26,650 to \$28,040.

The board of review presented a brief contending the May 2022 was not an arm's length sale as it was between a grandmother and a grandson.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.19 of a mile from the subject. The parcels range in size from 10,100 to 16,800 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 875 to 900 square feet of living area. The dwellings are 55 or 62 years old. Comparable #2 has a 400 square foot garage. The comparables sold from July 2021 to May 2022 for prices ranging from \$88,000 to \$119,500 or from \$97.78 to \$134.57 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was sold between related parties (grandmother and grandson) and was not advertised or exposed on the open market.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although one comparable has a garage

¹ Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

unlike the subject, suggesting a downward adjustment to this property would be needed to make it more equivalent to the subject.

These most similar comparables sold for prices ranging from \$88,000 to \$119,500 or from \$97.78 to \$134.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$84,128 or \$89.88 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Nothing in the appeal indicated that these comparable sales were anything other than arm's length sales and no rebuttal was filed by the appellant.

Based on this record, the Board finds the subject's assessment is reflective of market value 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:

April 16, 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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