



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

APPELLANT: Charles Wascher
DOCKET NO.: 22-03821.001-R-1
PARCEL NO.: 01-2-24-05-19-401-022

The parties of record before the Property Tax Appeal Board are Charles Wascher, 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: \$26,200
IMPR.: \$127,800
TOTAL: \$154,000

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 two-story dwelling of brick and frame exterior construction containing 3,309 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an inground swimming pool, and an 818 square foot garage. The property has a 0.75-acre site and is located in Highland, Helvetia 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 comparables improved with two, two-story dwellings and a one-story dwelling of brick or frame and brick exterior construction

¹ The parties differ with respect to the total square footage for the subject property, with the appellant utilizing the total ground floor area and the board of review using the total square feet of living area.

that range in size from 2,538 to 4,573 square feet of living area.² The homes were built from 1988 to 1995. Each property has a basement with finished area, central air conditioning, and a garage ranging in size from 748 to 980 square feet of building area. One of the properties has two fireplaces, while one has a single fireplace. One property also has an inground swimming pool. These properties are located either across the street or next door to the subject property and have sites ranging in size from 0.60 to 0.75 of an acre. Their improvement assessments range from \$117,400 to \$126,430 or from \$27.65 to \$46.25 per square foot of living area. The appellant requested a total assessment of \$150,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,000. The subject property has an improvement assessment of \$127,800 or \$38.62 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 2,820 to 3,741 square feet of living area. The homes were built from 1990 to 1997. Each comparable has central air conditioning, one or two fireplaces, a basement with one having finished area, and a garage ranging in size from 759 to 825 square feet of building area. Two of the comparables also have an inground swimming pool. The comparables are located on the same street as the subject property, with one being across the street, and have sites containing either 26,400 or 42,900 square feet of land area. Their improvement assessments range from \$122,450 to \$135,610 or from \$36.25 to \$43.42 pr square foot of living area.³

The board of review explained that it did not consider the appellant's comparable #2 because it has 1,264 more square feet than the subject dwelling and the appellant's comparable #1 was given less weight due to its one-story style of construction. The board of review also pointed out that it utilized the appellant's comparable #3, as its comparable #3, with square footage adjustments made to the total square feet of living area calculation. The board of review requested confirmation of the subject's total assessment.

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.

² The description of the appellant's comparables, including corrected square footage totals, were supplemented with information provided by the board of review which included copies of the property record cards for these properties.

³ The board of review's spreadsheet analysis contained adjusted improvement assessments for the comparables; therefore, the Board used the final equalized 2022 improvement assessments for the comparables, as reflected on their respective property record cards, as the basis for comparison.

The parties submitted five comparables to support their respective positions with one comparable common to both parties. The Board gives less weight to the appellant's comparables #1 and #2 due to differences in style of construction and square feet of living area. The appellant's comparable #1 is a one-story dwelling, unlike the subject dwelling, and the appellant's comparable #2 is significantly larger than the subject dwelling. The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2 and #3/appellant's comparable #3. These properties are similar to the subject in terms of location, age, type of construction, and features. These comparables have improvement assessments ranging from \$122,450 to \$135,610 or from \$36.25 to \$43.42 per square foot of living area. The subject's improvement assessment of \$127,800 or \$38.62 per square foot of living area falls within the range established by the best comparables in this record on both an overall improvement assessment and a per square foot basis. 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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Charles Wascher
26 Willow Creek Drive
Highland, IL 62249

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025