



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

APPELLANT: Mary M. Bauman & John P. Bauman Jr.
DOCKET NO.: 22-03822.001-R-1
PARCEL NO.: 02-1-18-11-00-000-007.001

The parties of record before the Property Tax Appeal Board are Mary M. Bauman John P. & Bauman Jr., 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 **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:

F/Land:	\$840
Homesite:	\$8,100
Residence:	\$59,710
Outbuildings:	\$7,160
TOTAL:	\$75,810

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 one-story dwelling of frame exterior construction with 1,792 square feet of living area. The dwelling was constructed in 2003. Features of the home include a crawl space foundation, central air conditioning and a 576 square foot garage. The subject property also has a 2,550 square foot pole barn assessed as a farm improvement, 3.05 acres assessed as cropland, and 0.47 of an acre assessed as other farmland. The subject has a 1.48-acre homesite and is located in Highland, Saline Township, Madison County.

The appellants contend assessment inequity, with respect to the residential improvement, as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with one-story dwellings of frame exterior construction that range in size from 1,617 to 1,848 square feet of living area. The homes were built from 1994 to 1999.

Each property has central air conditioning, and two properties have a garage with 672 or 676 square feet of building area. Two properties have a basement, and one property has a fireplace. Three of the properties also have pole barn structures. The properties are located from 0.40 of a mile to 1.8 miles from the subject property. Their improvement assessments range from \$25,420 to \$64,060 or from \$17.30 to \$45.69 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$55,430.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,810.¹ The subject property has an improvement assessment of \$59,710 or \$33.32 per square foot of living area. 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 Board following receipt of a notice of an equalization factor of 1.0772 for Saline 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 improved with one-story dwellings of frame exterior construction that range in size from 1,617 to 1,876 square feet of living area. The board of review's comparable #4 is the same property as the appellants' comparable #3. The home were built from 1997 to 2004. Each comparable has central air conditioning, and three have garages ranging in size from 678 to 924 square feet of building area and one has a fireplace. One property also has a detached garage and three of the properties have additional pole barn structures. The comparables have sites ranging in size from 0.87 of an acre to 2.69 acres and are located from 2.2 to 3.36 miles from the subject. Their improvement assessments range from \$64,060 to \$86,820 or from \$39.62 to \$46.54 per square foot of living area.

The board of review noted the appellants' comparable #1 is a mobile home and comparable #2 is a modular home, which are assessed using a different method and should not be considered by the Board. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend assessment inequity with respect to the subject's improvement assessment 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ It should be noted the Board of Review – Notes on Appeal did not include the assessments for the subject's farmland and farm buildings. The final equalized total assessment of \$75,810, including the farmland and farm buildings, was contained in the attached Notice of Final Decision on Assessed Value by Board of Review dated March 30, 2023.

The parties submitted seven equity comparables, with one being common to both parties, to support their respective positions. The Board gives less weight to the appellants' comparables #1 and #2 because they are a mobile home and a modular home that are not representative of the subject dwelling. The Board finds the best evidence of assessment equity to be the board of review's comparables, including the common comparable identified as appellants' comparable #3, and appellants' comparable #4. These properties are relatively similar in terms of size, age, type of construction, and amenities when compared to the subject property. These comparables have improvement assessments that range from \$60,890 to \$86,820 or from \$39.62 to \$46.54 per square foot of living area. The subject's improvement assessment of \$59,710 or \$33.32 per square foot of living area falls below the range established by the best comparables in this record on both an overall improvement assessment and 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 appellants 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

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