



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

APPELLANT: Michael Jenkins
DOCKET NO.: 22-03830.001-R-1
PARCEL NO.: 22-2-20-17-12-203-001

The parties of record before the Property Tax Appeal Board are Michael Jenkins, 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: \$4,450
IMPR.: \$32,040
TOTAL: \$36,490

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of 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 vinyl siding exterior construction with 876 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full unfinished basement, central air conditioning, and two detached garages containing 580 and 344 square feet of building area. The property has an approximately 7,688 square foot site and is located in Granite City, Granite City 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 in May 2021 for a price of \$112,000 from Darlene F. Macko. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold by a realtor and the property was advertised for sale through the Multiple Listing Service. To document the sale, the appellant submitted a copy of the Settlement Statement associated with the sale of subject which disclosed that real estate commissions were paid. The appellant also

submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the final assessed value of the subject property of \$36,490 after the application of the township equalization factor of 1.0663. The notice also reflected that the reason for assessment change from prior tax year was the application of the township equalization factor. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the prior year's assessment of \$34,220 prior to the application of the 2022 township equalization factor.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,490.¹ The subject's assessment reflects a market value of \$109,481 or \$124.98 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.²

In support of its contention of the correct assessment, the board of review submitted a memorandum contending that the subject's market value as reflected by the current assessment, including the application of the 2022 equalization factor, is lower than the recent purchase/sale of the subject property at an arm's-length transaction for the price of \$112,000.

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.

Initially, the purpose of equalization factors is set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

The assessment/sales ratio study shows **whether or not assessments within a given area actually average 33 1/3 percent of market value**. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization." [Emphasis added.]

¹ The Board of Review Notes on Appeal reflect the subject's "assessment after board of review action" of \$34,220. However, after the application of the 2022 township equalization factor of 1.0663, the subject's assessment increased to \$36,490 as disclosed in the Notice of Final Decision on Assessed Value by Board of Review submitted by the appellant.

² 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.

As it relates to the subject property, the board of review applied in 2022 an equalization factor of 1.0663 to all non-farm property in Madison County in order to bring the level of assessment to 33 1/3 percent of market value as directed by the Illinois Department of Revenue. As a result, the subject's assessment was increased in 2022 from \$34,220 to \$36,490 which reflects a market value of \$109,481 or \$124.98 per square foot of living area, land included, as noted above.

The Board finds the only evidence of market value to be the purchase of the subject property in May, 2021 for a price of \$112,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the settlement statement associated with the aforementioned sale. Additionally, the board of review did not contest the arm's-length nature of the subject's purchase/sale in May 2021. The Board further finds that the subject's assessment after the application of the township equalization factor reflects a market value of \$109,481 which is below the recent purchase of the subject property at an arm's-length transaction for a price of \$112,000. Therefore, the Board finds that the subject property is not over-valued/over-assessed and a reduction in the subject's assessment is not warranted.

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

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

APPELLANT

Michael Jenkins
2800 Dogwood Dr.
Granite City, IL 62040

COUNTY

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