



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

APPELLANT: Brian Zobrist
DOCKET NO.: 22-03841.001-R-1
PARCEL NO.: 02-2-18-34-00-000-051

The parties of record before the Property Tax Appeal Board are Brian Zobrist, 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: \$9,460
IMPR.: \$0
TOTAL: \$9,460

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 two-acre vacant lot in a rural subdivision located in Highland, Saline 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 October 28, 2021, for a price of \$12,500 or \$6,250 per acre. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties were not related, the subject was sold by the owner and was not advertised for sale. In addition, the appellant provided an Illinois Residential Purchase Agreement documenting the sale of the subject. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,460. The subject's assessment reflects a market value of \$28,383 or \$14,192 per acre when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four land comparable sales along with their respective property record cards. These properties consist of vacant parcels located from 0.38 to 0.94 of a mile from the subject and range in size from 1.03 to 3.05 acres. The comparables were sold between January and August 2021 for prices ranging from \$38,000 to \$50,000 or from \$16,400 to \$45,150 per acre. The board of review argued the subject's sale price was an extreme outlier when compared to the other recent sales within one mile of the subject property.

The board of review also provided the PTAX-203 Illinois Real Estate Transfer Declaration for the sale of the subject, which noted the property was not advertised for sale. Based on this evidence, the board of review requested a confirmation of the subject's land 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 finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables were similar in size to the subject lot and sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$38,000 to \$50,000 or from \$16,400 to \$45,150 per acre. The subject's assessment reflects a market value of \$28,383 or \$14,192 per acre which is below the range established by the comparable sales in this record on both an overall market value and per acre basis. In addition, the Board finds the two most comparable land sales, in terms of size, are the board of review's comparables #2 and #4 that sold for \$48,500 and \$38,000 or \$19,880 and \$18,360 per acre. The subject's market value, as reflected by its assessment, is also lower than these two most comparable sales on both an overall market value and per acre basis. The Board finds the board of review's sales comparables demonstrate the sale of the subject property is an outlier and is not indicative of the market.

The Board gave little weight to the subject's sale due to the fact the sale was not advertised or exposed on the open market. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the subject was sold by the owner and was not advertised for sale. The PTAX-203 Illinois Real Estate Transfer Declaration for the sale of the subject also confirmed the

¹ 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 Sec. 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.

property was not advertised for sale. 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: 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

Brian Zobrist
2649 Becker Rd.
Highland, IL 62249

COUNTY

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