



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

APPELLANT: Benjamin & Jodie L. Jackels
DOCKET NO.: 22-03864.001-R-1
PARCEL NO.: 14-2-15-28-04-402-017

The parties of record before the Property Tax Appeal Board are Benjamin & Jodie L. Jackels, 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:

LAND: \$23,960
IMPR.: \$93,930
TOTAL: \$117,890

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of frame exterior construction with 2,888 square feet of living area.¹ The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, one fireplace, an inground swimming pool, and a 680 square foot garage. The property has a 16,843 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants contend assessment inequity with respect to both land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted

¹ The Board finds the parties differ as to the size of the subject. The Board finds the best evidence of the subject's dwelling size was found in the subject's property record submitted by both parties which included a sketch diagram with dimensions and area calculations. The Board finds the appellants incorrectly included the subject's 748 square feet of finished basement area in the subject's living area (3,636 -748 = 2,888).

information on three equity comparables located within four blocks of the subject. The comparables have sites ranging in size from 11,050 to 36,820 square feet of land area and are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 2,702 to 3,304 square feet of living area.² The comparables were built from 1999 to 2006 and have basements with finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 640 to 996 square feet of building area. Comparable #1 is reported to have a fence, solar and roof. Comparable #2 is reported to have solar, deck, siding, and pool. The appellants reported the comparables have land assessments ranging from \$22,000 to \$33,610 or from \$.91 to \$2.36 and improvement assessments ranging from \$86,220 to \$95,300 or from \$22.41 to \$23.94 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$117,890. The subject property has an equalized land assessment of \$23,960 or \$1.42 per square foot of land area and an equalized improvement assessment of \$93,930 or \$32.52 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the same three equity comparables as the appellant along with property record cards for the subject and the comparables. The board of review made corrections to the appellant's grid analysis. The board of review contends the comparables range in size from 2,702 to 3,304 square feet of living area. The comparables have land assessments ranging from \$22,000 to \$33,610 or from \$.91 to \$1.66 and have improvement assessments ranging from \$86,220 to \$120,300 or from \$31.90 to \$39.70 per square foot of living area. Based on this evidence the board of review does not believe a reduction in the subject's assessment is warranted.

In rebuttal, the appellants argued the living areas for the comparables were supplied by the county and the county informed the appellants that the living area does include all finished square footage in the home. The appellants contend the subject property's pool was built in 2006 and should not be a factor due to its age. In addition, the appellants do not understand why adjustments were not made for solar, newer roof, siding, or fence, features the appellant lacks.

In surrebuttal, the board of review stands on the square footage submitted for each comparable. The finished basement square footage is listed separately, and the above-grade square footage (living area) is correct. Lastly, the board of review noted residential solar panels or fences are not assessed by Madison County and roof replacements are routine maintenance.

Conclusion of Law

Before addressing the merits of the inequity claim raised by the appellant, the Board finds the parties differ with respect to the subject's and comparables' dwelling sizes. After reviewing property record cards contained in this record, the Board finds the subject dwelling contains 2,888 square feet of living area and the comparables contain from 2,238 to 3,304 square feet of

²The Board finds the appellant reported incorrect living area for each comparable. The appellant submitted a property record card for each comparable that included a sketch with exterior dimensions and area calculations. The Board finds the appellant reported the finished basement area in the total living area.

living area. The Board finds the appellants incorrectly included the finished basement square footage in the total amount of living area for the subject and the comparables. Accepted real estate valuation theory provides that only above grade finished area is used to calculate the amount of total living area. Finished lower levels or basements are considered an amenity or feature for comparison purposes.

The taxpayers 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of three suggested equity comparables shared by the parties for the Board's consideration.

As to the land assessment, the Board gives less weight to comparable #2 which is less similar in size when compared to the subject. The Board finds the best evidence of land assessment equity to be comparables #1 and #3 which are more similar to the subject in size. These comparables have land assessments of \$18,390 and \$22,000 or \$1.49 and \$1.66 per square foot of land area. The subject's land assessment of \$23,960 or \$1.42 per square foot of land area falls below the two best comparables on a square foot basis and slightly higher on an overall basis which is justified due to subject's larger site size. Based on this evidence, the Board finds a reduction in the subject's land assessment is not justified.

As to the improvement assessment, the Board gives less weight to comparable #3 which is less similar to the subject dwelling in size.

The Board finds the best evidence of improvement assessment equity to be comparables #1 and #2 which are more similar in dwelling size and relatively similar in style, age, and some features. These comparables have improvement assessments of \$86,200 and \$120,300 or \$31.90 and \$36.41 per square foot of living area. The subject's improvement assessment of \$93,930 or \$32.52 per square foot of living area is bracketed by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement 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:

May 21, 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

Benjamin & Jodie L. Jackels
125 Somerset Dr.
Glen Carbon, IL 62034

COUNTY

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