



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

APPELLANT: Deborah Talbot
DOCKET NO.: 22-03881.001-F-1
PARCEL NO.: 20-1-02-22-00-000-051

The parties of record before the Property Tax Appeal Board are Deborah Talbot, 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:

F/Land:	\$2,310
Homesite:	\$14,440
Residence:	\$97,680
Outbuildings:	\$0
TOTAL:	\$114,430

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 brick exterior construction with 1,919 square feet of living area.¹ The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include a full basement with 530 square feet of finished area, central air conditioning, a fireplace and a garage containing 858 square feet of building area. The property has a 4-acre homesite² and is located in Alton, Foster Township, Madison County.

¹ The appellant contends that the subject property has 2,449 square feet of living area. The Board finds the best evidence of size of the subject dwelling was presented by the board of review which was a copy of the subject's property record card depicting the home with dimensions and area calculations.

² The subject property also contains 6 acres of farmland which is not contested on this appeal.

The appellant contends assessment inequity with regard to the homesite (land) and the residence (improvement) as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from 1.9 miles to 6 miles from the subject property. The comparables have sites ranging from 13,000 to 87,120 square feet of land area and are described as 1-story homes of brick and siding or brick exterior construction ranging in size from 2,208 to 2,674 square feet of living area.³ The homes were built from 2003 to 2007. Two comparables are described as each having a partially finished basement, and one comparable has a concrete slab foundation. The comparables each have central air conditioning and a garage ranging in size from 552 to 1,056 square feet of building area. Two comparables have one or two fireplaces, and comparable #2 has an inground swimming pool. The comparables have land assessments ranging from \$8,910 to \$17,110 or from \$.11 to \$1.32 per square foot of land area. The improvement assessments of the comparables range from \$81,840 to \$91,060 or from \$34.05 to \$38.87 per square foot of living area. Based on this evidence, the appellant requested the subject's homesite and improvement assessments be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,430. The subject property has a "homesite" (land) assessment of \$14,440 or \$.08 per square foot of land area, and a residence assessment of \$97,680 or \$50.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located from .97 of a mile to 2.13 miles from the subject property, along with property record cards for the subject and each of the comparable properties. The comparables have homesites ranging from 26,572 to 190,357 square feet of land area. The comparables consist of 1-story dwellings with brick exteriors ranging in size from 1,580 to 2,082 square feet of living area and ranging in age from 16 to 22 years old. Each home features a full basement, with two being partially finished. The comparables also each feature central air conditioning and a garage ranging in size from 552 to 1,014 square feet of building area. One dwelling features a fireplace. The comparables have land assessments ranging from \$5,970 to \$15,130 or from \$.08 to \$.22 per square foot of land area, and improvement assessments that range from \$90,220 to \$124,880 or from \$47.26 to \$59.98 per square foot of living area. The board of review also submitted a memorandum critiquing the appellant's comparables and asserting that the price per square foot of the subject dwelling's living area is below the median price per square foot of living area of the board of review's comparables. Based on this evidence and argument, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the homesite and the residence 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

³ The appellant's grid depicts the comparables as ranging in size from 2,356 to 3,074 square feet of living area. However, the Board finds the best evidence of the sizes of the comparables' dwellings are the property record cards of the comparables submitted by the appellant depicting the homes with dimensions and area calculations.

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 homesite or residence assessments is not warranted.

The parties submitted a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. As to the homesite (land) assessment, the Board finds that the seven comparables in the record have land assessments ranging from \$5,970 to \$17,110 or from \$.08 to \$1.32 per square foot of land area. The subject's homesite (land) assessment of \$14,440 or \$.08 per square foot of living area falls at the bottom of the range established by all the land equity comparables in this record in terms of price per square foot of land area. Therefore, the Board finds that the homesite (land) assessment as established by the board of review is supported and no reduction to the subject homesite is warranted.

As to the improvement (residence) assessment, the Board gave less weight to appellant's comparables #2 and #3, due to comparable #2 being significantly larger in dwelling size relative to the subject dwelling and also features an inground swimming pool which the subject lacks, and comparable #3 lacks a basement which is a feature of the subject home.

The Board finds the remaining comparables to be similar to the subject in terms of design, age, dwelling size, and some features. However, board of review comparables #1 and #2 lack a finished basement area, unlike the subject's partially finished basement, suggesting that upward adjustments are appropriate to these comparables in order to make them more equivalent to the subject. The most similar comparables in the record have improvement assessments ranging from \$85,830 to \$124,880 or from \$38.87 to \$59.98 per square foot of living area. The subject's improvement assessment of \$97,680 or \$50.90 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. After considering adjustments to the best comparables in the record for any differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's homesite or dwelling are inequitably assessed and, therefore, no reduction is 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: December 19, 2023



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

Deborah Talbot
8104 Wolf Rd.
Alton, IL 62002

COUNTY

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