



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

APPELLANT: Bret & Jennifer Burris
DOCKET NO.: 22-03891.001-R-1
PARCEL NO.: 14-2-15-24-03-301-030

The parties of record before the Property Tax Appeal Board are Bret & Jennifer Burris, 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: \$35,320
IMPR.: \$217,030
TOTAL: \$252,350

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 part one and part two-story dwelling of frame and brick exterior construction containing 3,751 square feet of living area.¹ The dwelling was constructed in 2010. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an inground swimming pool, and an 828 square foot garage. The property has a 17,275 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales that are reportedly improved with one-story or two-story dwellings that range in size from 3,881 to 6,251 square feet of living

¹ The parties differ with respect to the total square feet of living area for the subject; however the board of review provided the subject's property record card which contains a detailed sketch with square footage in support of the subject's dwelling size.

area.² The homes were built from 2012 to 2014. Each comparable has a basement with three having finished area, central air conditioning, one or four fireplaces, and a garage ranging in size from 782 to 1,132 square feet of building area. Three of the comparables have an inground swimming pool, with one of these also having a sport court. The properties have sites ranging in size from 13,300 to 33,180 square feet of land area and are located from 0.12 of a mile to 3 miles from the subject property. The sales occurred from November 2010 to June 2021 for prices ranging from \$501,850 to \$1,449,000 or from \$67.40 to \$231.80 per square feet of living area, including land.

The appellants also provided a brief statement claiming the subject's lot has poor drainage and the dwelling has experienced settling, both of which have negatively impacted its overall value. The appellants requested a total assessment of \$234,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,350. The subject's assessment reflects a market value of \$757,126 or \$201.85 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with part one and part two-story dwellings of frame and brick exterior construction that range in size from 2,396 to 3,438 square feet of living area. The homes were built from 2009 to 2013. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 766 to 1,187 square feet of building area. Three of the properties also have an inground swimming pool. These properties have sites ranging in size from 11,605 to 25,201 square feet of land area and are located from 0.10 to 0.15 of a mile from the subject property. The sales occurred from June 2021 to January 2023 for prices ranging from \$604,000 to \$918,000 or from \$245.82 to \$277.76 per square foot of living area, including land.

In rebuttal, the board of review argued that two of the appellants' sales are more than two years old and one is in another township. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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

² The appellants' spreadsheet indicated that three of the comparables are one-story dwellings, although the associated photographs of each dwelling appear to show part one and part two-story homes.

³ 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.

construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the appellants' comparables #1, #2, and #3, which were sold in 2010 and 2019 and are less proximate in time to the subject's assessment date as the other comparables in the record. The appellants' comparable #4 is located three miles from the subject in another township, therefore less weight is also given to this comparable. The Board gives less weight to the board of review's comparable #2 due to its significantly smaller living area relative to the subject. The Board finds the best evidence of market value to be the board of review's comparables #1, #3 and #4 as these comparables are most similar in terms of dwelling size, age, location, style of construction and amenities. These most similar comparables sold for prices ranging from \$706,000 to \$918,000 or from \$245.82 to \$277.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$757,126 or \$201.85 per square foot of living area, including land, which is within the range on an overall market value basis and below the range on a per square foot basis as established by the best comparable sales in this record. Based on this evidence the Board finds 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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