



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

APPELLANT: Jerry & Carole Ritchie
DOCKET NO.: 22-03908.001-F-1
PARCEL NO.: 14-1-15-36-00-000-024.005

The parties of record before the Property Tax Appeal Board are Jerry & Carole Ritchie, 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:

F/Land:	\$1,420
Homesite:	\$11,490
Residence:	\$75,600
Outbuildings:	\$6,180
TOTAL:	\$94,690

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 1-story dwelling of frame exterior construction with 2,215 square feet of living area. The dwelling was constructed in 2000 and is approximately 22 years old. Features of the home include a basement, central air conditioning, a fireplace, and an 864 square foot garage. The subject has a 1-story barn with 1,728 square feet of building area that was built in 2003.¹ The property has a 5 acre site, consisting of a 0.96 of an acre, or 41,817 square foot, homesite and 4.04 acres of farmland, and is located in Glen Carbon, Edwardsville Township, Madison County.

¹ The Board notes the subject's barn is assessed as a farm outbuilding.

The appellants contend overvaluation as the basis of the appeal.² In support of this argument the appellants submitted information on four comparable sales located from 1.5 to 3.5 miles from the subject. The parcels range in size from 9,142 to 55,000 square feet of land area and are improved with 1-story homes of frame and brick exterior construction ranging in size from 1,119 to 3,824 square feet of living area. The dwellings range in age from 16 to 29 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 440 to 574 square feet of building area. The comparables sold from July 2022 to March 2023 for prices ranging from \$102,000 to \$275,244 or from \$64.07 to \$239.50 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's homesite and residence assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined equalized assessment for the homesite and residence of \$87,090. The subject's equalized homesite and residence assessments reflect a market value of \$261,296 or \$117.97 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³ The board of review indicated in its "Board of Review Notes on Appeal" that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of notices of an equalization factor of 1.0536 for Edwardsville Township which increased the subject's total combined homesite and residence assessment from \$82,660 to \$87,090.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 1.9 to 3.1 miles from the subject. The parcels range in size from 0.24 to 0.37 of an acre of land area and are improved with 1-story homes of frame with brick exterior construction ranging in size from 1,844 to 2,393 square feet of living area. The dwellings range in age from 18 to 28 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 712 square feet of building area. The comparables sold from May 2020 to May 2022 for prices ranging from \$305,500 to \$399,000 or from \$155.45 to 190.73 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables are located in subdivisions with public utilities unlike the subject. The appellants further argued comparable #1 has a walkout basement with finished area unlike the subject and comparable #2 has a 1.5-story design, a walkout basement with finished area, and an inground swimming pool.⁴

The board of review submitted sur-rebuttal, which was not timely filed and will not be further considered herein.

² The appellants challenge only the homesite and residence assessments and do not challenge the farmland and outbuildings assessments.

³ 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.

⁴ The Board notes the property record card for the board of review's comparable #2 depicts a 1-story home and does not depict any finished basement area or inground swimming pool.

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 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 a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review's comparables #1 and #2, due to substantial differences from the subject in dwelling size and/or sales dates more remote in time from the January 1, 2022 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, and some features, although these comparables have significantly smaller lots than the subject and are located in a subdivision unlike the subject and one comparable has finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

These most similar comparables sold for prices of \$350,000 and \$399,000 or \$182.67 and \$190.73 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$261,296 or \$117.97 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

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

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