



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

APPELLANT: Christopher Williams
DOCKET NO.: 22-03988.001-R-1
PARCEL NO.: 18-2-14-01-09-102-019

The parties of record before the Property Tax Appeal Board are Christopher Williams, 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: \$2,680
IMPR.: \$1,020
TOTAL: \$3,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 dwelling of frame exterior construction with 1,036 square feet of living area and constructed in 1962. The property is located in South Roxana, Chouteau Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted photographs of the subject home, depicting a gutted interior, and the appellant noted the home is uninhabitable and lacks interior walls. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the subject was purchased on August 23, 2019 for a price of \$1,000, the sale was not between related parties, the property was sold by owner and was not advertised for sale, and the sale was not due to foreclosure or by contract for deed. Based on this evidence, the appellant requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$3,700. The subject property has an equalized land assessment of \$2,680 and has an equalized improvement assessment of \$1,020.

The board of review submitted a letter contending the appellant indicated assessment inequity as the basis of the appeal but did not submit any equity comparables. The board of review asserted the subject's assessment was lowered to \$3,300 in 2020. The board of review stated it is county policy to assess any structure, despite it being uninhabitable, unless it is demolished. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The Board finds the record contains no evidence of assessment equity. The Board gave no weight to the appellant's evidence of an August 2019 sale of the subject as assessment equity is the indicated basis of the appeal. Moreover, the appellant disclosed the property was not advertised for sale, indicating this sale was not an arm's length transaction, and this sale occurred more than two years prior to the January 1, 2022 assessment date and is less likely to be indicative of the subject's market value as of the assessment date.

The Board finds the parties agree the subject property is improved with a home that is uninhabitable. The Board further finds the board of review asserted it is county policy to assess all structures, even inhabitable structures. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvement were inequitably assessed 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:

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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COUNTY

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