



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

APPELLANT: Hawk Properties, Inc
DOCKET NO.: 22-04036.001-R-1
PARCEL NO.: 24-2-01-27-02-202-009

The parties of record before the Property Tax Appeal Board are Hawk Properties, Inc, the appellant, by Thomas Benedick, Attorney at Law in O'Fallon; 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: \$9,280
IMPR.: \$18,580
TOTAL: \$27,860

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 1-story dwelling of frame and brick exterior construction with 840 square feet of living area. The dwelling was constructed in 1970 and is approximately 54 years old. Features of the home include a basement with finished area,¹ central air conditioning, and a 288 square foot garage. The property has an approximately 7,817 square foot site and is located in Godfrey, Godfrey Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 3.3 to 9.6 miles from the subject. The parcels range in size from 4,704 to 86,214 square feet of land area and are improved with 1-story or 1.5-story homes of frame exterior construction ranging in size from

¹ The parties differ regarding the subject's foundation type. The Board finds the best evidence of foundation type is found in the subject's property record card presented by the board of review, which was not refuted by the appellant.

560 to 2,443 square feet of living area. The dwellings were built from 1870 to 1934. One home has a fireplace and a 728 square foot garage. The comparables sold from June to December 2022 for prices ranging from \$17,000 to \$22,500 or from \$9.21 to \$34.82 per square foot of living area, including land. 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 assessment for the subject of \$27,860. The subject's assessment reflects a market value of \$83,613 or \$99.54 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Madison County of 33.32% as determined by the Illinois Department of Revenue. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0633 for Godfrey Township which increased the subject's total assessment from \$26,200 to \$27,860.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.18 of a mile from the subject. The parcels range in size from 9,000 to 9,700 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 816 to 912 square feet of living area. The dwellings are 53 or 54 years old. Each home has a basement and a garage ranging in size from 264 to 456 square feet of building area. The comparables sold from July 2021 to April 2023 for prices ranging from \$80,000 to \$172,000 or from \$97.14 to \$188.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are located more distant from the subject than other comparables in this record and are substantially smaller or larger homes than the subject. The Board gave less weight to the board of review's comparables #3 and #4, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review comparables #1 and #2, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features. These two most similar comparables sold for prices of \$85,000 and \$110,000 or \$97.14 and \$125.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$83,613 or \$99.54 per square foot of living area, including land, which is below the best comparable sales in terms of total market value and bracketed by the best comparables on a price per square foot basis. 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:

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

Hawk Properties, Inc, by attorney:
Thomas Benedick
Attorney at Law
1004 South Lincoln Avenue
Suite 12
O'Fallon, IL 62269

COUNTY

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