



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

APPELLANT: Charles & Cheryl Jordan
DOCKET NO.: 22-04112.001-R-1
PARCEL NO.: 05-1-23-17-00-000-017

The parties of record before the Property Tax Appeal Board are Charles and Cheryl Jordan, 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: \$10,190
IMPR.: \$82,380
TOTAL: \$92,570

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a one-story dwelling of frame and brick construction that contains 1,885 square feet of living area.¹ The dwelling was built in 1997 and is approximately 25 years old. Features of the home include a basement, central air conditioning, 2½ bathrooms, and an attached two-car garage with 576 square feet of building area. The property has site with approximately 2.02 acres of land located in St. Jacob, St. Jacob 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 described as being improved with one-story dwellings of brick, siding, or brick and siding exterior construction that range in size from 1,120 to 1,954 square feet of living area. The homes range in age from 29 to 51 years old.

¹ The Board finds the best evidence of the dwelling size was on the copy of the subject's property record card submitted by the board of review that contained a schematic diagram of the home with dimensions disclosing the home has 1,855 square feet of living area.

Three comparables have basements with one having finished area and two comparables have one fireplace. Each comparable has central air conditioning, one to three bathrooms, and a one-car or two-car garage. These properties are located approximately two-miles from the subject, each has a different neighborhood code than the subject, and they have sites ranging in size from 9,539 square feet to .41-acres of land area. The sales occurred from April 2022 to September 2022 for prices ranging from \$75,000 to \$180,000 or from \$52.77 to \$157.14 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$76,666.

The appellants submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the subject's assessment had increased from \$85,400 to \$92,570 through the application of a township equalization factor of 1.0840. The subject's total equalized assessment reflects a market value of \$277,821 or \$147.39 per square foot of living area, including land, 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 submitted its "Board of Review Notes on Appeal" disclosing the appellants had not filed a complaint before the board of review but a township equalization factor of 1.0840 was applied in the 2022 tax year. The board of review reported the pre-equalized total assessment of the subject property of \$85,400 on the "Notes on Appeal".

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction that range in size from 1,680 to 2,123 square feet of living area. The homes range in age from 23 to 29 years old. Comparable #1 has a crawl space foundation, comparables #2 and #3 have unfinished basements, and comparable #2 has a fireplace. Each comparable has central air conditioning, two bathrooms, and an attached or detached garage ranging in size from 480 to 1,120 square feet of building area. Comparable #1 also has two pole barns with 1,152 and 768 square feet of building area, respectively, as well as a 576 square foot wood frame lean-to. The board of review indicated each comparable has the same assessment neighborhood code as the subject property. Although the board of review did not disclose the sizes of the sites of its comparables on the grid analysis, it did submit copies of the PTAX-203 Illinois Real Estate Transfer Declaration for each comparable indicating comparables #1 and #3 each had two-acre sites and comparable #2 has a three-acre site. The transfer declarations also indicated each sale had the elements of an arm's length transaction. The sales occurred from November 2020 to March 2022 for prices ranging from \$205,000 to \$330,000 or from \$115.04 to \$196.43 per square foot of living area, including land. The board of review submitted copies of the property record cards for the subject property and the comparables as support for the descriptive information of the properties.

In rebuttal the board of review asserted that the comparables used by the appellants are located in subdivisions while the subject property is located in St. Jacob, a mostly rural township. The board of review further asserted that appellants' comparable #2 has no improvement and is not a usable sale, however, on the copy of the appellants' sales grid analysis that was submitted by the board of review with edits comparable #1 was eliminated as having no improvement. The board of review provided further edits of the appellants' grid analysis disclosing that the appellants' comparables #2 through #4 range in age from 30 to 47 years old, range in size from 1,092 to

1,594 square feet of living area, are of frame construction, and have 1½ or 2 bathrooms. Additionally, comparables #2 and #3 have unfinished basements. The board of review further indicated the appellants' sales occurred from July 2020 to July 2022 for prices ranging from \$135,000 to \$180,000 or from \$110.41 to \$164.84 per square foot of living area, including land.

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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review as these properties are to be more similar to the subject property in location, age, land area, dwelling size and features than are the comparables provided by the appellants. Additionally, the board of review submitted copies of the property record cards for the subject and its comparables as well as copies of the PTAX-203 Illinois Real Estate Transfer Declaration for each comparable, which makes its analysis more credible than that provided by the appellants that had no documentation to support the description of their comparables or the circumstances surrounding the sales. The board of review comparables sold for prices ranging from \$205,000 to \$330,000 or from \$115.04 to \$196.43 per square foot of living area, including land, with the comparable at the high end of the range having three additional buildings which would need to be accounted for to make the property more equivalent to the subject. The subject's assessment reflects a market value of \$277,821 or \$147.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

Less weight was given the appellants' analysis as it appears to have inaccurate descriptions of the comparables based on the board of review edits, and the comparables are less similar to the subject in location, land area, dwelling size and age than the comparable sales provided by the board of review.

Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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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