



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

APPELLANT: Dappert McMahon Living Trust
DOCKET NO.: 23-00046.001-R-1
PARCEL NO.: 14-2-15-34-14-303-005

The parties of record before the Property Tax Appeal Board are Dappert McMahon Living Trust, 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 **A Reduction** 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: \$9,740
IMPR.: \$78,250
TOTAL: \$87,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2023 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 1-story and 2-story dwelling of frame/vinyl siding exterior construction with 2,017 square feet of living area.¹ The dwelling was built in 1996 and is approximately 27 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and an 846 square foot garage. The property has a 67,751 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, one of which is located 0.07 of a mile from the subject. The appellant reported the parcels range in size from 12,300 to 24,764 square feet of land area

¹ The parties differ regarding the subject's features. The Board finds the best evidence of the subject's features is found in its property record card presented by the board of review, which contains a sketch with measurements of the subject home and was not refuted by the appellant.

and are improved with 2-story homes of masonry and siding exterior construction ranging in size from 2,080 to 2,652 square feet of living area and ranging in age from 28 to 32 years old. The appellant reported each home has a basement with finished area, central air conditioning, a fireplace, a garage ranging in size from 420 to 928 square feet of building area, and other unspecified improvements ranging in size from 498 to 987 square feet of building area. The appellant reported the comparables have land assessments ranging from \$10,580 to \$12,250 or from \$0.49 to \$0.92 per square foot of land area and improvement assessments ranging from \$67,190 to \$79,290 or from \$26.87 to \$32.30 per square foot of living area. 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 \$96,290. The subject property has a land assessment of \$9,740 or \$0.14 per square foot of land area and an improvement assessment of \$86,550 or \$42.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, which are the same properties as the appellant's comparables, although the board of review reported different features of these comparables based on the information contained in their property record cards, which were also presented. The board of review reported the comparables are located from 0.07 to 0.10 of a mile from the subject and have sites ranging in size from 11,582 to 22,435 square feet of land area that are improved with part 1-story and part 2-story homes of frame exterior construction ranging in size from 1,680 to 2,108 square feet of living area and ranging in age from 28 to 32 years old. The board of review reported each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 525 square feet of building area. The board of review reported the comparables have land assessments ranging from \$10,580 to \$12,250 or from \$0.54 to \$0.91 per square foot of land area and improvement assessments ranging from \$67,190 to \$79,290 or from \$32.78 to \$43.91 per square foot of living area. Based on this evidence, the board of review offered to stipulate to a reduced improvement assessment of \$79,670 but requested the subject's land assessment be sustained.

In written rebuttal, the appellant asserted the subject's land was originally contained within two parcels that were combined about ten years ago, which increased the subject's land assessment. The appellant asserted the subject's new home replaced an older home that had been on the property, which should not have increased the subject's improvement assessment as the new home was replacing the other. The appellant contended the subject shares the same oil and chip street, no sidewalks, and proximity to a trailer park as the neighboring properties. The appellant presented a schematic drawing of the subject and six additional land comparables. The appellant rejected the board of review's offer to stipulate.

In surrebuttal, the board of review explained the subject has two parcels, but the land from one parcel was combined with the second parcel and the first parcel was given a zero assessment so that the owner would receive only one tax bill. The board of review stated in 1996 the subject's improvement assessment was reduced to zero during construction of the new home, and each parcel had its own land assessment for the land contained within that parcel. The board of review further stated that in 1997 construction was complete and an improvement assessment was placed on the improved parcel. The board of review asserted the assessment of both parcels'

land was combined into the improved parcel at that time. The board of review contended the new home had a different market value than the older home it replaced so the improvement assessment did not stay the same. The board of review denied the subject's land size increased with the combination of the land assessments of the two parcels. The board of review presented an aerial photograph depicting the subject parcel improved with a home and the adjacent land only parcel.

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).

As an initial matter, the Board gave no weight to the six additional comparables presented by the appellant in rebuttal. Section 1910.66(c) of the Board's procedural rules provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." The Board finds the six additional comparables presented in rebuttal are newly discovered comparables that are not permitted in rebuttal as evidence of land assessment inequity.

The parties presented four common comparables for the Board's consideration. The Board finds the best evidence of these comparables' features is found in the board of review's evidence, which is based on their property record cards that were also presented by the board of review, and which were not refuted by the appellant with any substantive evidence in the record.

With respect to land assessment equity, the Board finds the comparables are similar to the subject in location, but are significantly smaller lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have land assessments ranging from \$10,580 to \$12,250 or from \$0.54 to \$0.91 per square foot of land area. The subject's land assessment of \$9,740 or \$0.14 per square foot of land area falls below the comparables in this record and appears to be supported. Based on this record, and after considering appropriate adjustments to the comparables for differences from the subject, such as lot size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is warranted.

With regard to improvement assessment equity, the Board gives less weight to comparable #4, which is an approximately 17% smaller home than the subject. The Board finds the best evidence of improvement assessment equity to be comparables #1, #2, and #3, which are more similar to the subject in dwelling size, age, location, and some features, although these homes have finished basement area unlike the subject but have smaller garages than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to

the subject. These comparables have improvement assessments that range from \$69,100 to \$79,290 or from \$32.78 to \$43.91 per square foot of living area. The subject's improvement assessment of \$86,550 or \$42.91 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis, but appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

August 20, 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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