



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

APPELLANT: Bruce Family Trust
DOCKET NO.: 23-00055.001-R-1
PARCEL NO.: 19-2-08-15-10-101-020

The parties of record before the Property Tax Appeal Board are Bruce Family 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 **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: \$9,460
IMPR.: \$47,440
TOTAL: \$56,900

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 1-story dwelling of frame exterior construction with 1,328 square feet of living area. The dwelling was constructed in 1977 and is approximately 46 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 400 square foot garage. The property has a 14,865 square foot site and is located in East Alton, Wood River Township, Madison County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,040 to 1,409 square feet of living area. The dwellings range in age from 39 to 46 years old. Each home has central air conditioning and a garage ranging in size from 440 to 591 square

feet of building area. Three homes each have a basement, two of which have finished area,¹ and one home has a fireplace. The appellant reported the comparables have improvement assessments ranging from \$37,800 to \$46,000 or from \$26.82 to \$42.15 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$37,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,900. The subject property has an improvement assessment of \$47,440 or \$35.72 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 located within the same assessment neighborhood code as the subject, together with a map depicting the locations of these comparables in relation to the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,144 to 1,409 square feet of living area and are 44 or 46 years old.² Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 460 to 586 square feet of building area. Three homes each have a fireplace. The comparables are reported to have adjusted improvement assessments ranging from \$42,370 to \$55,370 based on adjustments made by the board of review. The property record cards for these properties depict improvement assessments for the 2024 tax year ranging from \$40,960 to \$53,960.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 record contains a total of five equity comparables, with three common comparables, for the Board's consideration. The Board gives no weight to the 2024 tax year assessment data presented by the board of review, which do not relate to the 2023 tax year at issue in this appeal.

¹ The parties differ regarding the foundation type and finished basement area for the three comparables that are common to both parties. The Board finds the best evidence of the features of these comparables are found in their property record cards presented by the board of review, which were not refuted by the appellant.

² The Board notes the board of review has calculated the comparables' ages based on the 2024 tax year. The Board has re-calculated their ages for the 2023 tax year that is the subject of this appeal based on their property record cards submitted by the board of review.

The Board also gave less weight to the appellant's comparable #4, which was not reported to have a basement like the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3, which are similar to the subject in dwelling size, age, location, and some features, although comparable #1 lacks finished basement area, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject, and comparables #1 and #2 are smaller homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$37,800 to \$46,000 or from \$26.82 to \$40.21 per square foot of living area. The subject's improvement assessment of \$47,440 or \$35.72 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 and appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as their lack of finished basement area when compared to the subject or their smaller dwelling size when compared to the subject.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bruce Family Trust
212 Riverwoods Cove
East Alton, IL 62024

COUNTY

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