



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

APPELLANT: Joshua Warren
DOCKET NO.: 23-00346.001-R-1
PARCEL NO.: 07-1-11-10-00-000-006.005

The parties of record before the Property Tax Appeal Board are Joshua Warren, 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: \$15,500
IMPR.: \$71,186
TOTAL: \$86,686

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2022 assessment year decision of the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 1.5-story dwelling of frame exterior construction with approximately 2,169 square feet of living area. The dwelling was constructed in 1980 and is approximately 43 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 506 square foot attached garage and a detached garage with lean-to. The property has a 5.04-acre site and is located in Alhambra, Alhambra Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on March 7, 2019 for a price of \$227,500. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service

(MLS) for a period of 10 months. The appellant submitted a copy of the borrower/buyer settlement statement which reiterated the sale date and price of the subject's sale. The appellant also submitted a copy of the subject's 2022 favorable PTAB decision under Docket Number 2022-01292.001-R-1 which reduced the subject's total assessment to \$86,686 which reflects the subject's 2019 purchase price plus improvements made to the subject property in 2021 which reflects a market value of approximately \$260,084.

Taking judicial notice of the tax year 2022 PTAB decision, the appellant reported improvements to the subject in 2021 totaling approximately \$32,583. Thus, the 2022 market value was found to be the sales price plus the cost of the 2021 improvements or approximately \$260,084. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$86,686.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,900. The subject's assessment reflects a market value of \$287,729 or \$132.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The board of review notes disclosed 2023 is the first year of the general assessment cycle and an equalization factor of 1.1033 was issued for the 2023 tax year.

The board of review submitted a brief contending the subject's sale from March 2019 is dated and the "board of review does not recognize a sale from over three years prior as valid evidence" for the appellant's 2023 appeal. While the board of review asserted that "no rollover would apply" in this appeal as 2023 is the first year of the subject's general assessment cycle, the board of review inexplicably argued the appellant failed "to show good cause why the equalization multiplier should not be applied for the 2023 tax year." The board of review did not submit any current market value evidence to support its assessment of the subject property. Based on this argument, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant submitted a brief arguing the subject's 2019 sale was deemed valid for the appellant's 2022 appeal and that Madison County Board of Review public documents do not clearly communicate that a sale more than three years old to be unacceptable evidence for a property tax complaint. The appellant submitted copies of board of review documents associated with filing a tax complaint in support of this argument.

Conclusion of Law

As an initial matter, unlike a township assessor, chief county assessment officer or board of review, which are authorized to equalize assessments between or within townships or between classes of property when deemed necessary to raise or lower assessments within a jurisdiction or any part thereof, (See 35 ILCS 200/9-205, 200/9-210, 200/16-60 and 200/16-65) the Property Tax Appeal Board may only apply an equalization factor to an assessment under the dictates of Section 16-185, within the same general assessment cycle from a prior favorable PTAB decision when the subject property is owner occupied. The record in this appeal is clear that 2023 is the

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

start of a new general assessment cycle, and therefore Section 16-185 of the Property Tax Code is not controlling. 35 ILCS 200/16-185

Instead, on this limited record, the Board's market value determination must be based on the only market value evidence in the record which is not subject to application of an equalization factor.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only market value evidence in the record is the 2019 purchase price of the subject for \$227,500 as depicted in the settlement statement submitted by the appellant along with the cost of additional improvements as established in the Board's 2022 decision. In this regard, the appellant submitted a copy of the 2022 favorable PTAB decision under Docket Number 2022-01292.001-R-1 which disclosed improvements totaling \$32,583 were made to the subject property in 2021 resulting in an implied market value of \$260,083² for the subject property for the 2022 tax year beginning January 1, 2022.

The board of review did not submit any market value evidence to support the subject's market value as reflected in its 2023 assessment nor to refute the appellant's requested assessment reflecting a market value of \$260,061.

Therefore, on this limited record, the Board finds the subject's total assessment as of January 1, 2023 to be \$86,686 which reflects the subject's purchase price of \$227,500 plus the 2021 improvements of \$32,583 or approximately \$260,084 when using the statutory level of assessment of 33.33%.(See Footnote 1)

² Due to rounding, the total market value for the subject in the Board's 2022 and this 2023 decision differ by one dollar.

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: _____

October 15, 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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