



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

APPELLANT: Casey Hartley
DOCKET NO.: 23-03981.001-R-1
PARCEL NO.: 18-2-14-02-20-406-004

The parties of record before the Property Tax Appeal Board are Casey Hartley, 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: \$3,020
IMPR.: \$22,740
TOTAL: \$25,760

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 two-story dwelling of frame exterior construction with 1,850 square feet of living area. The dwelling was constructed in 1950. Features of the home include a concrete slab foundation, central air conditioning and a one-car garage with 350 square feet of building area. The property has an approximately 13,125 square foot site and is located in South Roxana, Chouteau Township, Madison County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on May 26, 2023 for a price of \$205,000 or \$110.81 per square foot of living area, including land. The appellant indicated on the appeal that the sellers were Danne and Heather Reinke and the property had been listed for sale by owner in the Multiple Listing

¹ The appellant also marked “assessment equity” on the appeal petition, however, no equity evidence was provided. Therefore, the Board will only analyze the appellant’s overvaluation argument.

Service for a period of one month. The appellant further indicated the parties were not related. To document the transaction, the appellant provided a closing disclosure statement and a purchase transaction appraisal. The appraisal report was prepared by Walter Hale III, a Certified Residential Real Estate Appraiser. In estimating the subject's market value, the appraiser developed the sales comparison approach to value and the cost approach to value. The appraiser estimated the subject had a market value of \$205,000 as of May 18, 2023.

The appellant submitted a copy of Madison County "Notice of Final Decision on Assessed Value by the Board of Review" disclosing the board of review increased the subject's assessment from \$22,450 to \$25,760 through the application of a township equalization factor of 1.1473.

Based on this evidence the appellant requested the subject's assessment be reduced to \$22,450, which would reflect a market value of \$67.357 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal." As noted previously, the appellant provided a copy of the final equalized assessment of the subject property of \$25,760, which reflects a market value of \$77,288 or \$41.78 per square foot of living area, when applying the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted a copy of the subject's property record card and a letter prepared by Stephanie Pennington, Madison County Board of Review. Pennington stated the appellant is requesting that the multiplier for the 2023 assessment be removed. The appellant purchased the property in May 2023 for \$205,000 and the appellant's appraisal evidence reflects a fair market value of \$205,000. The board of review contends after the application of the 2023 multiplier, the subject has a fair market value of \$77,280. The board of review asserted the best indicator of value is the sale price, and the appellant paid \$205,000 for the subject property in 2023. Based on this evidence, the board of review does not believe a reduction is warranted.

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.

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Property Tax Appeal Board based on a notice of an equalization factor. Since the appeal was filed after notification of an

² 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on May 26, 2023 for a price of \$205,000 or \$110.81 per square foot of living area, including land. The appellant also submitted a purchase appraisal estimating the subject had a market value of \$205,000 as of May 18, 2023. The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

On this limited record, the Board finds subject's assessment reflects a market value of \$77,288 or \$41.78 per square foot of living area, including land, which is substantially below the subject's purchase price. Moreover, the subject's sale in May 2023 for a price of \$205,000 undermines the appellant's contention that the subject is overvalued. Based on this evidence, 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: _____

November 19, 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

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