



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

APPELLANT: Danielle Rennie
DOCKET NO.: 23-04048.001-R-1
PARCEL NO.: 14-2-15-15-20-402-010

The parties of record before the Property Tax Appeal Board are Danielle Rennie, 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: \$13,804
IMPR.: \$59,910
TOTAL: \$73,714

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 and brick trim exterior construction with 1,456 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a basement, central air conditioning, a fireplace and a 567 square foot garage. The property has an 11,498 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant marked the appeal petition in section 1(b) as a “Rollover.” The appellant also disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board. In that appeal the Property Tax Appeal Board issued a decision on February 20, 2024 lowering the total assessment of the subject property to

¹ The parties differ slightly as to the size of the subject dwelling and garage. The Board finds the best evidence of size is found in the subject’s property record card provided by the board of review, which contains a schematic diagram and dimensions of the improvements.

\$68,140 with a land assessment of \$12,760 or \$1.11 per square foot of land area and an improvement assessment of \$55,380 or \$36.92 per square foot of living area based on an agreement by the parties.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by the Board of Review of Madison County issued on March 4, 2024 disclosing the final assessment for the subject property of \$77,660 after the 1.0818 equalization factor for tax year 2023 was applied.

The appellant's appeal petition also disclosed the basis of the appeal is assessment inequity with respect to the land and the improvement. In support of this argument the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .5 of a mile from the subject property. The properties have varying degrees of similarity when compared to the subject in site size, dwelling size, design, age and features. The comparables have land assessments that range from \$10,310 to \$11,770 or \$1.11 and \$1.13 per square foot of land area and improvement assessments that range from \$58,100 to \$63,140 or from \$27.60 to \$28.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$68,140 with a reduction in the subject's land assessment to \$12,760 and a reduction in the subject's improvement assessment to \$55,380.

The board of review submitted its "Board of Review Notes on Appeal." disclosing a total assessment for the subject of \$71,790 prior to equalization. The notes on appeal also revealed that 2021 was the first year of the general assessment period for the subject property and that a 1.0818 equalization factor was applied to all non-farm properties in Edwardsville Township for the 2023 tax year.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards with information on the subject and four equity comparables. The comparables have the same assessment neighborhood code as the subject and are located within .36 of a mile from the subject property. The comparables have varying degrees of similarity when compared to the subject in site size, dwelling size, design, age and features. The comparables have land assessments ranging from \$9,610 to \$14,900 or \$1.16 to \$1.40 per square foot of land area and improvement assessments ranging from \$57,890 to \$65,980 or from \$39.40 to \$45.32 per square foot of living area.

The board of review also submitted a memorandum, a copy of the subject's property record card and a copy of the appellant's grid analysis. The appellant's grid analysis had written notations adjusting the subject's assessment to reflect the PTAB decision plus the application of the 2023 equalization factor resulting in a total assessment of \$73,710, a land assessment of \$13,800 or \$1.20 per square foot of land area and an improvement assessment of \$59,910 or \$41.15 per square foot of living area. The grid analysis also included adjustments to the appellant's comparables for differences from the subject.² The board of review argued that that the appellant's comparable #3 is a different style dwelling than the subject. After adjustments the board of review concluded the comparables have improvement assessments that range from

² The board of review applied the equalization factor of 1.0818 to the assessments of the appellant's comparables.

\$28.83 to \$43.67 per square foot of living area and contended that the median improvement assessment per square foot value of the board of review comparables, as well as the board of review comparables and the appellant's comparables #1 and #2 was \$40.51. The board of review argued the subject's improvement assessment of \$41.15, which reflects the PTAB decision plus application of the equalization factor, falls within the range of the comparables.

Based on this evidence, the board of review requested no change in 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 Section 16-185 of the Property Tax Code controls in this matter.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds that the subject property was the subject matter of an appeal the prior tax year (2022) in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$68,140. The record further indicated the subject property is an owner occupied dwelling, the 2022 and 2023 tax years are in the same general assessment period and an equalization factor of 1.0818 was applied in Edwardsville Township for the 2023 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2022 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior year's decision, results in a total assessment of \$73,714. ($\$68,140 \times 1.0818 = \$73,714$). The subject's 2023 equalized assessment is \$77,660. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

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: _____

December 17, 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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