



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

APPELLANT: Edward Mitchell
DOCKET NO.: 23-04065.001-R-1
PARCEL NO.: 22-2-20-09-20-401-020

The parties of record before the Property Tax Appeal Board are Edward Mitchell, 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: \$7,730
IMPR.: \$57,510
TOTAL: \$65,240

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 is improved with a one-story dwelling of brick and frame exterior construction containing 1,688 square feet of living area. The dwelling was built in 1988 and is approximately 35 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace,¹ 2½ bathrooms, and an attached garage with 600 square feet of building area. The property is located in Granite City, Granite City Township, Madison County.²

¹ The appellant described the subject as having one fireplace while the board of review described the dwelling as having two fireplaces. The copy of the subject's property record card submitted by the parties describes the subject as having two fireplaces on one stack. For purposes of this appeal the Property Tax Appeal Board accepts the appellant's description.

² The subject property has an irregular shaped site measuring 67.67 feet by 131.43 feet. The appellant reported the subject as having an 8,894 square foot site while the board of review reported the subject as having an 11,805 square foot site.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of brick or brick and frame exterior construction that range in size from 1,422 to 1,456 square feet of living area. The homes were built from 1971 to 1981. Each property has full or partial basement, central air conditioning, 1½ or 2 bathrooms, and an attached or a detached garage ranging in size from 420 to 588 square feet of living area. Comparable #3 also has a fireplace. The comparables have sites ranging in size from 10,080 to 15,500 and are located approximately one block from the subject property. The sales occurred from April 2021 to October 2021 for prices ranging from \$140,000 to \$171,900 or from \$96.15 to \$120.13 per square foot of living area, including land. The appellant also submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's total assessment of \$65,240, which reflects a market value of \$195,740 or \$115.96 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$59,770, which would reflect a market value of \$179,328 or \$106.24 per square foot of living area, including land, when applying the statutory level of assessment of 33 1/3%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total pre-equalized assessment for the subject of \$59,770. In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #1 being the same property as appellant's comparable sale #1. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 1,431 to 1,803 square feet of living area and in age from 35 to 42 years old. Each property has a full or partial unfinished basement, central air conditioning, 2 or 2½ bathrooms, and a garage ranging in size from 567 to 960 square feet of building area. Two comparables are described as each having two fireplaces.³ Comparable #2 also has a detached garage with 480 square feet of building area. Comparable #3 also has an inground swimming pool with 576 square feet. These properties have sites ranging in size from 10,486 to 19,233 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .04 to .21 of a mile from the subject. The sales occurred from April 2021 to December 2023 for prices ranging from \$171,900 to \$295,000 or from \$120.13 to \$163.62 per square foot of living area, including land. The board of review requested confirmation of the subject's assessment.

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.

The parties submitted information on six comparable sales to support their respective positions with one comparable sale being a duplicate. The comparables are similar to the subject property in location and style. The Board finds, however, the best evidence of market value to be board

³ The property record cards associated with board of review comparables #2 and #4 describe each comparable as having two fireplaces on one stack.

of review comparables #2, #3 and #4 as these properties are improved with homes most similar to the subject dwelling in age and size as well as selling most proximate in time to the assessment date at issue. Board of review comparable sale #2 would require a downward adjustment as this property has an additional detached garage that the subject property does not have. Similarly, board of review comparable #3 would require a downward adjustment as this property has an in-ground swimming pool, a feature the subject property does not have. These three comparables sold from October 2021 to December 2023 for prices ranging from \$227,000 to \$295,000 or from \$133.06 to \$163.62 per square foot of living area. The subject's equalized total assessment of \$65,240 reflects a market value of \$195,740 or \$115.96 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and is well supported after considering the adjustments to the comparables to make them more equivalent to the subject property. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

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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