



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Darren Vollmer
DOCKET NO.: 23-04085.001-R-1
PARCEL NO.: 24-2-01-31-01-101-001

The parties of record before the Property Tax Appeal Board are Darren Vollmer, 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: \$21,380
IMPR.: \$120,440
TOTAL: \$141,820

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 part 1.5-story and part 1-story dwelling of vinyl siding exterior construction with 2,609 square feet of living area.¹ The dwelling was constructed in 1979 and is approximately 44 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and 728 square foot garage. The property has an approximately 47,409 square foot or 1.09-acre site and is located in Godfrey, Godfrey Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located from approximately 300 feet to 2.9 miles from the subject property. The appellant reported the

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review, which contained a schematic diagram with dimensions of the improvements. The Board finds the schematic diagram included in the appraisal provided by the appellant is not legible.

comparables have sites that range in size from 11,761 to 796,276 square feet of land area. The comparables are improved with a 1-story, 1.5-story or 2-story dwellings of masonry or masonry and wood siding exterior construction ranging in size from 2,093 to 4,742 square feet of living area. The comparables are from 43 to 64 years old. The appellant reported that comparables #2 and #3 each have a basement and comparables #1, #2, #3 and #5 each have basement finish. Each comparable has central air conditioning and a fireplace. Four comparables each have a garage ranging in size from 460 to 762 square feet of building area. The comparables sold from December 2021 to January 2024 for prices ranging from \$228,000 to \$350,000 or from \$71.70 to \$159.31 per square feet of living area, including land.

In further support of the overvaluation argument, the appellant provided an appraisal estimating the subject property had a market value of \$342,000 as of October 27, 2022. The appraisal was prepared by Sarah R. Seniker, a State of Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal was to provide an opinion of market value for tax appeal purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach using five comparable sales. The comparables are located from .04 of a mile to 4.22 miles from the subject property in either Godfrey or Alton. The comparables have sites that range in size from .51-acre to 2.1-acres of land area and are improved with ranch, 1 ½-story or bi-level dwellings of brick and wood, frame, brick and vinyl, brick, or frame, wood and brick exterior construction ranging in size from 1,221 to 3,962 square feet of living area. The comparables range in age from 35 to 50 years old. Each comparable has a basement with finished area, central air conditioning, 2 to 3 bathrooms, one or two fireplaces and a two-car or a three-car garage. Two comparables each have an inground swimming pool. These properties sold from March 2021 to September 2022 for prices ranging from \$295,000 to \$420,000 or from \$85.82 to \$241.61 per square foot of living area, including land. Adjustments were made to the comparables to account for differences from the subject in site size, view, condition, dwelling size, room count and other features. The adjusted prices ranged from \$286,040 to \$369,400. Using these sales, the appraiser arrived at an estimated market value of \$342,000 as of October 27, 2022.

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 \$141,820 to \$155,080 through the application of a township equalization factor of 1.0935.

Based on this evidence, the appellant requested a reduction in the subject’s assessment.

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 \$155,080, which reflects a market value of \$465,287 or \$178.34 per square foot of living area, including land, when using 2,609 square feet of living area and applying the statutory level of assessment of 33.33%.²

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.

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 critiqued the appellant's appraisal. Pennington also stated, "The board of review was unable to find any recent comparable sales of 1.5/1-story frame homes in Grafton Township and found only three assessment equity comparable properties."

In support of its contention of the correct assessment, the board of review submitted assessment data and information on three equity comparables. Since no sales data was provided to address the appellant's overvaluation argument, these three comparables will not be further addressed in the Board's analysis.

Based on this evidence, the board of review did not believe a reduction was 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The record contains five comparable sales and an appraisal provided by the appellant. The Board has given less weight to the appellant's five comparables sales, which differ significantly from the subject in site size, dwelling size and/or they are located more than one mile away from the subject. Additionally, the appellant's comparable #3 is 18 years older than the subject dwelling.

With respect to the appellant's appraisal, the Board has given less weight to the appraiser's value conclusion. The Board questions why the appraiser made no location adjustment to comparable #4, when this property is located more than four miles away from the subject and in a different city. Additionally, comparables #1 and #3 differ substantially from the subject in dwelling size. For these reasons, the Board does not find the appraiser's conclusion of value to be a reliable indicator of value.

The Board finds the best evidence of market value to be the appraisal comparables #2 and #5, which are more similar to the subject in location, site size and age. Although, appraisal comparable #2 is 30% smaller in dwelling size, appraisal comparable #5 is 23% larger in dwelling size, and both comparables have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Additionally, appraisal comparable #5 sold approximately 21 months prior to the assessment date at issue. Nevertheless, these two properties sold in March 2021 and August 2022 for prices of \$420,000 and \$375,000 or for \$131.09 and \$208.33 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$465,287 or \$178.34 per square foot of living area, including land, which is greater than the two best comparable sales in the record on an overall basis but is bracketed by

these comparables on a price per square foot basis. However, after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is justified.

The record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0935.

Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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 (35 ILCS 200/16-180) 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 may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the 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 Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported; however, the reduction is limited to the increase in the assessment caused by the application of the township equalization factor.

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: _____

January 21, 2025



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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