



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

APPELLANT: Kevin Head
DOCKET NO.: 23-04118.001-R-1
PARCEL NO.: 14-2-15-14-05-102-018

The parties of record before the Property Tax Appeal Board are Kevin Head, 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: \$41,140
IMPR.: \$190,550
TOTAL: \$231,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part 1.5-story and part 1-story dwelling of brick exterior construction with 2,371 square feet of living area. The home was built in 1989 and is approximately 34 years old. Features of the property include a basement with finished area, central air conditioning, three fireplaces, 3½ bathrooms, and an attached garage with 614 square feet of building area. The property also has an inground swimming pool. The subject property has a 10,149 square foot site in Edwardsville, Edwardsville Township, Madison County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted an information on four comparables improved with 1-story or 1.5-story dwellings of brick exterior construction that range in size from 2,505 to 3,747 square feet of living area. The homes range in age from 22 to 38 years old. Each comparable has a basement with three having finished area, central air conditioning, two fireplaces, three to five bathrooms, and a garage ranging in size from 600 to 891 square feet of building area. Comparable #4 also has a swimming pool. These properties have sites ranging in size from 12,088 to 42,630 square feet of land area. The comparables are located from 100 yards to five miles from the subject property. These properties sold from June to September 2023 for prices ranging from \$560,000 to \$664,000 or from \$166.80 to \$223.55 per square foot of living area, including land. These same comparables have land assessments ranging from \$26,260 to \$41,760 or from \$.79 to \$3.20 per square foot of land area, and improvement assessments ranging from \$133,260 to \$181,930 or from \$35.56 to \$65.16 per square foot of living area.

The appellant also submitted a market analysis dated March 18, 2024, prepared by Terri Dalla Riva, ABR, NAR,¹ of Coldwell Banker estimating the subject property had an approximate market value of \$575,000 using the same four comparables as the appellant included in his grid analysis.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor of 1.0818 issued by the board of review increasing the subject's assessment from \$231,690 to \$250,650. The appellant requested the subject's land assessment be reduced to \$38,600, and the improvement assessment be reduced to \$181,930, for a total revised assessment of \$220,530.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's pre-equalized assessment totaling \$231,690 was disclosed. The subject has an equalized land assessment of \$44,510 or \$4.39 per square foot of land area and an equalized improvement assessment of \$206,140 or \$86.94 per square foot of living area. The subject has a total equalized assessment of \$250,650 reflecting a market value of \$752,025 or \$317.18 per square foot of living area, including land, when applying the statutory level of assessment of 33 1/3%.² The board of review submission further indicated the appellant did not file a complaint before the board of review and did not appear before the board of review upon property notice.

The board of review provided a statement asserting that the appellant appealed the multiplier but requests the assessed value be lowered below the property's assessment before the application of the multiplier (equalization factor), which it cannot do. The board of review also asserted that it found two of the appellant's comparables were different styles than the subject and did not consider them. Nevertheless, the board of review stated it would agree to reduce the subject's assessment to the value before equalization.

The appellant was notified of the board of review's proposed assessment reduction and rejected the proposed stipulation.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Based upon the evidence submitted by the appellant, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of the application of a township equalization factor issued by the board of review. 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

¹ ABR stands for Accredited Buyer's Representative and NAR stands for National Association of Realtors.

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

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 shall 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 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 applied by the board of review.

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

AGENCY

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