



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

APPELLANT: Stephen & Stephanie Renken
DOCKET NO.: 23-04159.001-R-1
PARCEL NO.: 11-1-10-32-00-000-005.003

The parties of record before the Property Tax Appeal Board are Stephen and Stephanie Renken, the appellants, 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: \$15,740
IMPR.: \$79,390
TOTAL: \$95,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,988 square feet of living area. The dwelling was built in 2002 and is approximately 21 years old. Features of the home include a full basement, central air conditioning, one fireplace, three bathrooms, and an attached three-car garage with 872 square feet of building area. The subject property also has a 400 square foot shed. The property has an 87,000 square foot site located in Edwardsville, Hamel Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three assessment equity comparables improved with one-story dwellings of frame and brick exterior construction that range in size from 1,853 to 1,974 square feet of living area. The homes were built from 1999 to 2005 and range in age from approximately 18 to 24 years old. Each property has a full basement, central air conditioning, one fireplace, three bathrooms, and an attached garage ranging in size from 776

to 823 square feet of building area.¹ The comparables have sites ranging in size from 12,648 to 21,560 square feet of land area and have different assessment neighborhood codes than the subject property. The comparables have land assessments ranging from \$13,600 to \$18,080 or from \$.84 to \$1.08 per square foot of land area. Their improvement assessments range from \$79,120 to \$84,190 or from \$41.59 to \$45.43 per square foot of living area. The appellants submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" dated March 4, 2024, disclosing the subject's assessment had been increased from \$86,510 to \$95,130 by the application of a township equalization factor of 1.0996.

In a written statement the appellants explained that they had appealed the assessment to the Madison County Board of Review in August 2023 and the board of review issue a decision in their favor. The appellants submitted a copy of the Board of Review Final Decision dated October 19, 2023, reducing the subject's assessment from \$92,660 to \$86,510. The appellants further indicated they were shocked to see the equalization notification dated March 4, 2024, which resulted in a higher assessed value than before the board of review action.

The appellants requested the subject's assessment be reduced to the pre-equalized amounts resulting in a land assessment of \$14,310, an improvement assessment of \$72,200, and a total assessment of \$86,510.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment prior to equalization for the subject of \$86,510. The subject property has an equalized land assessment of \$15,740 or \$.18 per square foot of land area, and an equalized improvement assessment of \$79,390 or \$39.93 per square foot of living area.

The board of review submitted a written statement explaining that the Board of Review Final Decision states in part; "This value is subject to state or township multiplier." The board of review also commented that it chose to use the same comparables as the appellants since the only adjustments were to account for the subject's 400 square foot shed with electricity that the comparables do not have. In its grid analysis after adjusting the comparables for the shed, the comparable properties have improvement assessments of \$84,490, \$81,510, and \$86,580 or \$42.80, \$42.90, and \$46.72 per square foot of living area, respectively. The board of review asserted the subject has an assessment of \$39.93 per square foot of living area, which is below all the comparables.

Conclusion of Law

The appellants contend 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

¹ The board of review submitted copies of the property record cards for the subject property and the three comparables used by the appellants from which some of the descriptive information was obtained.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains three comparables submitted by both parties to support their respective positions. The comparables are improved with dwellings similar to the subject property, however, the subject property also has a shed that none of the comparables have suggesting each comparable would require an upward adjustment to make them more equivalent to the subject property for this feature. These comparables have improvement assessments that range from \$79,120 to \$84,190 or from \$41.59 to \$45.43 per square foot of living area. The subject's improvement assessment of \$79,390 or \$39.93 per square foot of living area falls within the overall improvement assessment range but is below the range on a per square foot of living area basis established by the comparables in this record. The evidence demonstrates the subject improvement is being equitably assessed, especially in light of the suggested adjustment to the comparables for the shed.

These same comparables have land assessments ranging from \$13,600 to \$18,080 or from \$.84 to \$1.08 per square foot of land area. The subject has a land assessment of \$15,740 or \$.18 per square foot of land area, which is within the overall land assessment range but is below the range on a per square foot of land area basis as established by the comparables in the record, demonstrating the subject's land is not being inequitably assessed.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land or improvement were being inequitably assessed 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Stephen & Stephanie Renken
5050 N. State Route 157
Edwardsville, IL 62025

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025