



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard & Mary Beth Sims  
DOCKET NO.: 23-04219.001-R-1  
PARCEL NO.: 14-2-15-22-16-401-006

The parties of record before the Property Tax Appeal Board are Richard & Mary Beth Sims, 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:** \$21,010  
**IMPR.:** \$101,980  
**TOTAL:** \$122,990

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellants timely filed the appeal from a notice of equalization issued by 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 1-story dwelling of frame exterior construction with 2,233 square feet of living area. The dwelling was built in 1990 and is approximately 33 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 780 square foot garage. The property has an 11,252 square foot, or 0.26 of an acre, site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of these arguments, the appellants submitted information on eight comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 0.27 to 0.68 of an acre of land area<sup>2</sup> and are improved with 1-story or

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<sup>1</sup> The appellants reported that the subject has 1,300 square feet of finished basement area.

<sup>2</sup> The parties differ regarding the features of comparables #5, #6, and #7, which are common to both parties. The Board finds the best evidence of their features is found in the board of review's grid analysis.

2-story homes of brick, or brick and siding exterior construction ranging in size from 1,748 to 2,366 square feet of living area. The dwellings range in age from 27 to 35 years old. Six homes are reported to each have a basement, four of which have finished area. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 999 square feet of building area. The comparables have improvement assessments ranging from \$79,380 to \$105,220 or from \$33.55 to \$51.01 per square foot of living area. Four comparables sold from June 2021 to May 2023 for prices ranging from \$347,500 to \$386,900 or from \$166.91 to \$198.80 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$92,990 and a total reduced assessment of \$114,000, which would reflect a market value of \$342,034 or \$153.17 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,690 prior to equalization. The subject's equalized assessment of \$122,990 reflects a market value of \$369,339 or \$165.40 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup> The subject property has an equalized improvement assessment of \$101,980 or \$45.67 per square foot of living area. The board of review indicated that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0818 for Edwardsville Township which increased the subject's total assessment from \$113,690 to \$122,990.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject, which are the same properties as the appellant's comparables #5, #6, #7, and #3, respectively, described above. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend in part 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.Adm.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.Adm.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 a total of eight equity comparables, with four common comparables, for the Board's consideration. The Board gives less weight to the appellants' comparables #4 and #8 which are 2-story homes compared to the subject's 1-story home.

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<sup>3</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The Board finds the best evidence of assessment equity to be the remaining comparables, which includes the four common properties, which are similar to the subject in design, age, location, and features, although two comparables are much smaller homes than the subject, suggesting upward adjustments to these comparables would be needed for dwelling size to make them more equivalent to the subject. These comparables have improvement assessments that range from \$82,810 to \$105,220 or from \$40.61 to \$51.01 per square foot of living area. The subject's improvement assessment of \$101,980 or \$45.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellants also contend 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.Adm.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.Adm.Code §1910.65(c). 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 a total of four comparable sales, three of which are common to both parties, for the Board's consideration. The Board gives less weight to the appellants' comparable #8 which is a 2-story home compared to the subject's 1-story home. The Board gives less weight to the appellant's comparable #7/board of review's comparable #3 which sold in 2021, less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellants' comparable #5/board of review's comparable #1 and the appellants' comparable #6/board of review's comparable #2, which sold more proximate in time to the assessment date and are similar to the subject in age, location, and features, although one comparable is a substantially smaller home than the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. Moreover, one comparable has a substantially larger site than the subject, suggesting a downward adjustment to this comparable for this feature would be needed to make it more equivalent to the subject. These comparables sold for prices of \$357,500 and \$354,000 or \$198.80 and \$173.61 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$369,339 or \$165.40 per square foot of living area, land included, which falls above the best comparables in this record in terms of total market value and falls below the best comparables on a per square foot basis, which is logical given the subject is a larger home than these two properties. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's assessment for overvaluation is 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: \_\_\_\_\_

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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