



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

APPELLANT: Larisa Eilering
DOCKET NO.: 23-04225.001-R-1
PARCEL NO.: 14-2-15-34-16-401-013

The parties of record before the Property Tax Appeal Board are Larisa Eilering, 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:¹

LAND: \$15,590
IMPR.: \$76,570
TOTAL: \$92,160

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 an owner-occupied one-story dwelling of frame and brick exterior construction containing 1,658 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a full basement with 870 square feet of finished area, central air conditioning, one fireplace, three bathrooms, and an attached garage with 690 square feet of building area. The property has an 11,797 square foot site located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five assessment equity comparables improved

¹ The “correct” assessment reflects a reduction from the assessment disclosed on the “Notice of Final Decision on Assessed Value by Board of Review” submitted by the appellant but is equivalent to the assessment reflected on comments on the “Board of Review Notes on Appeal” and the corrected real estate tax bill for subject property submitted by the board of review.

with one-story dwellings of frame and brick or masonry exterior construction that range in size from 1,445 to 2,097 square feet of living area.² The homes were built from 1994 to 1997. Each property has a basement with three having finished area, central air conditioning, one fireplace, and a garage ranging in size from 441 to 831 square feet of building area. The comparables have sites ranging in size from approximately 11,900 to 15,390 square feet of land area. The comparables have land assessments ranging from \$17,250 to \$22,660 or from \$1.30 to \$1.87 per square foot of land area and improvement assessments ranging from \$50,230 to \$73,190 or from \$23.35 to \$45.67 per square foot of living area. The appellant submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” disclosing the subject’s 2023 tax year assessment had been increased from \$89,750 to \$97,090 by the application of a township equalization factor of 1.0818. The appellant requested the subject’s land assessment be reduced to \$15,180 and the improvement assessment be reduced to \$74,570, equivalent to the 2023 pre-equalized assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total pre-equalized assessment for the subject of \$89,750. The subject property has an equalized land assessment of \$16,420 or \$1.39 per square foot of land area, and an equalized improvement assessment of \$80,670 or \$48.66 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with one-story dwellings of frame and brick trim exterior construction that range in size from 1,526 to 1,696 square feet of living area.³ The homes were built from 2000 to 2007. Each property has a basement with three having finished area, central air conditioning, one or two fireplaces, two or three bathrooms, and a garage ranging in size from 462 to 725 square feet of building area. These properties have sites ranging in size from 10,262 to 64,471 square feet of land area. The comparables are located within .13 of a mile from the subject property. Their land assessments range from \$15,960 to \$20,910 or from \$.32 to \$1.56 per square foot of land area, and the improvement assessments range from \$72,590 to \$101,990 or from \$47.57 to \$62.30 per square foot of living area. The grid analysis contained adjustments to the comparables for differences in bathroom count, basement finish, and differences in number of fireplaces, where appropriate.

The board of review further indicated on the “Board of Review Notes on Appeal” that 2021 was the first year of the general assessment cycle for the subject property. It also asserted in comments on the “Notes on Appeal” that, [T]he amounts for the 2023 final assessed value of the subject property are Land: 15,590, Improvement: 76,570, Total: 92,160, based on this board’s 2022 PTAB decision plus the 2023 multiplier. The board of review also submitted a copy of a 2023 corrected tax bill for the subject property disclosing the real estate taxes for the subject property were calculated using a total equalized assessment of \$92,160. In a written narrative the board of review indicated its comparables have adjusted improvement assessments ranging from \$48.73 to \$67.11 per square foot of living area with a median of \$55.16 per square foot of living area. The board of review stated the subject has an improvement assessment of \$46.18 per square foot of living area, which is based on the prior year’s assessment as established by

² Descriptive information about the comparables was obtained from the property record cards and copies of photographs of the comparables submitted by the appellant.

³ Some of the descriptive information about the comparables was obtained from copies of the property record cards for the properties submitted by the board of review.

decision of the Property Tax Appeal Board adjusted by the 2023 township equalization factor, is below the median of its comparables and that a further reduction is not warranted.

The Board finds that section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 tax year under Docket No. 22-03740.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on November 21, 2023, reducing the total assessment of the subject property to \$85,190 with a land assessment of \$14,410 and an improvement assessment of \$70,780.

Conclusion of Law

The appellant contends 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) that a reduction in the subject's assessment is warranted.

Initially, the Board finds the record is conflicting as to the final assessment of the subject property. The appellant submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing a total equalized assessment of \$97,090. However, the board of review asserted on its "Notes on Appeal" and its written narrative the subject property had a total final assessment of \$92,160. For purposes of this appeal the Property Tax Appeal Board will recognize the total equalized assessment as reflected on the copy of the "Notice of Final Decision on Assessed Value by Board of Review" submitted by the appellant as the assessment of the subject property being challenged.

Second, the Property Tax Appeal Board finds that the assessment as established by this Board for the 2022 tax year should be carried forward to the 2023 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that it issued a decision reducing the subject's assessment for the 2022 tax year to \$85,190. The record further indicates that the subject property is an owner-occupied dwelling. The Board further finds that the first year of the four-year general assessment cycle for the subject property was 2021, therefore, 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0818 was applied in 2023. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2022 tax year adjusted by the application of the 2023 equalization factor of 1.0818, which appears to be reflected as the assessment of the subject property as set forth on the "Board of Review Notes on Appeal," rounded, and a copy of the subject's corrected 2023 real estate tax bill. Therefore, based on this record the Property Tax Appeal Board finds the subject's land assessment should be \$15,590, the improvement assessment should be \$76,570, and the total assessment should be \$92,160, which is equivalent to the land and improvement assessments as established in the 2022 appeal before the Property Tax Appeal Board of \$14,410 and \$70,780, respectively, multiplied by the 2023 township equalization factor of 1.0818, rounded.

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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