



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

APPELLANT: Sean Copple
DOCKET NO.: 23-04344.001-R-1
PARCEL NO.: 24-2-01-12-00-0000-060

The parties of record before the Property Tax Appeal Board are Sean Copple, 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 **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: \$16,300
IMPR.: \$241,410
TOTAL: \$257,710

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 part two-story and part one-story dwelling of brick exterior construction with 3,939 square feet of living area.¹ The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, a 778 square foot garage, an inground swimming pool, and a 1,500 square foot pole building. The property has a 200,810 square foot site and is located in Brighton, Godfrey Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales, including photographs of the subject dwelling, an aerial photograph of the subject site, and a Comparative Market Analysis performed by a realtor. The comparable properties consist of three, one-story and one, two-story dwelling

¹ The parties differ with respect to the size of the subject dwelling; however, the board of review provided the subject's property record card with measurements and square footage totals for each section of the dwelling.

of brick or stone and brick exterior construction that range in size from 2,148 to 5,053 square feet of living area.² The homes range in age from 19 to 25 years old and have sites ranging from 87,120 to 278,348 square feet of land area. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 650 to 1,008 square feet of building area. One of the comparables also has a pole barn. The comparables are located from 2.3 miles to 19 miles from the subject dwelling. The sales occurred from March 2022 to January 2024 for prices ranging from \$525,000 to \$695,000 or from \$135.56 to \$244.41 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$235,680, which equates to a full value of \$707,111 or \$179.52 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,680.³ The subject's total assessment, as indicated by the Notice of Final Decision, reflects a market value of \$773,207 or \$196.30 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.⁴

In support of its contention of the correct assessment the board of review submitted information on three comparable sales consisting of two, one-story dwellings and one, part one-story and part two-story dwelling of brick exterior construction ranging in size from 3,023 to 3,872 square feet of living area. The board of review's comparable #3 is the same property as the appellant's comparable #3. The homes are from 19 to 23 years old and have sites ranging in size from 109,340 to 542,320 square feet of land area. Each comparable has a full basement with finished area, two fireplaces, and a garage ranging in size from 804 to 1,500 square feet of building area. Two of the comparables also have an in-ground swimming pool and two comparables have either one or two pole barns. The comparables are located from 1.4 to 6.3 miles from the subject property. The sales occurred from October 2022 to July 2023 for prices ranging from \$629,900 to \$775,000 or from \$200.16 to \$235.99 per square foot of living area, including land.

With respect to the appellant's comparables, the board of review stated that it did not consider three of them due to differences from the subject dwelling in terms of proximity and/or square footage. The board of review further noted the square footage for these three comparables, as indicated in the appellant's spreadsheet, were incorrect. The board of review requested confirmation of the subject's total assessment.

Conclusion of Law

² Each party's respective spreadsheet contained different square footage amounts for the appellant's comparables and the board of review noted that its square footage estimates for the appellant's comparables were calculated using the county assessor's property record cards. Therefore, the Board gave more weight to the board of review's square footage estimates for the appellant's comparables.

³ Although the Board of Review Notes on Appeal disclosed a total assessment of \$235,680, the appellant's Notice of Final Decision on Assessed Value by the Madison County Board of Review indicated a final value, after equalization, of \$257,710.

⁴ 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. Admin. Code Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains six comparable sales submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to the appellant's comparable #1, #2 and #4 due to differences from the subject in either location, size or age. The Board finds the remaining three comparables, which includes one comparable common to both parties, are improved with dwellings that are relatively similar to the subject in location, size, age, style, and features, although adjustments to these comparables to account for differences in some features, such as an in-ground swimming pool or pole barn, would be needed to make them more equivalent to the subject. These comparables range in age from 19 to 23 years old, are from 1.4 to 6.3 miles from the subject, and range in size from 3,023 to 3,872 square feet of living area. The sales occurred from October 2022 to July 2023 for prices ranging from \$629,900 to \$775,000 or from \$200.16 to \$235.99 per square foot of living area, including land. The subject's total assessment reflects a market value of \$773,207 or \$196.30 per square

foot of living area, land included, falls within the range on an overall basis and below the range on a per square foot basis established by the best comparables in this record. Based on this record and after considering any appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

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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