



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

APPELLANT: Brent & Dana Kerns
DOCKET NO.: 23-04347.001-R-1
PARCEL NO.: 10-2-16-17-13-301-016

The parties of record before the Property Tax Appeal Board are Brent & Dana Kerns, 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: \$40,360
IMPR.: \$162,930
TOTAL: \$203,290

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 after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of brick, vinyl siding and stone exterior construction exterior construction with 2,342 square feet of living area. The dwelling was constructed in 2018 and is approximately 5 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, 238 square foot enclosed porch, and a 956 square foot garage. The property has a 15,280 square foot site and is located in Edwardsville, Pin Oak Township, Madison County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within two blocks from the subject. The comparables are improved with 1-story or 1.5-story dwellings of brick, stone, vinyl siding and/or aluminum siding exterior

construction ranging in size from 1,825 to 2,488 square feet of living area.¹ The dwellings were built from 2010 to 2022 and have basements, three of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 754 to 1,081 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$111,730 to \$145,110 or from \$55.33 to \$61.22 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,290. The subject property has an improvement assessment of \$162,930 or \$69.57 per square foot of living area.

In response to the appeal, the board of review did not consider appellants' comparable #2 as it is a 1.5-story design.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .04 of a mile from the subject and a parcel sales map displaying their locations in relation to the subject. The comparables are improved with 1-story dwellings of frame with masonry exterior construction ranging in size from 2,120 to 2,627 square feet of living area. The dwellings are 5 to 15 years old and have basements with finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 669 to 1,000 square feet of building area. Comparable #4 has a 264 square foot enclosed porch. The comparables have improvement assessments ranging from \$145,540 to \$181,350 or from \$63.58 to \$73.36 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 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 eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 due to difference in style or lack of finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #4 along with the board of review comparables which are more similar in style, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$127,320 to

¹ The Board finds the best descriptions of the comparables were gleaned from the property record cards submitted by the appellants.

\$181,350 or from \$57.90 to \$73.36 per square foot of living area. The subject's improvement assessment of \$162,930 or \$69.57 per square foot of living area falls within the range established by the best comparables. After considering adjustments to the best comparables for differences when compared to 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.

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

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

APPELLANT

Brent & Dana Kerns
3771 Cabernet Ln.
Edwardsville, IL 62025

COUNTY

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