



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

APPELLANT: Kimberly & Holly Salter
DOCKET NO.: 23-04348.001-R-1
PARCEL NO.: 13-1-21-22-13-301-020

The parties of record before the Property Tax Appeal Board are Kimberly and Holly Salter, 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: \$14,360
IMPR.: \$34,330
TOTAL: \$48,690

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 frame construction with a vinyl siding exterior containing 1,472 square feet of living area. The dwelling was constructed in 1955 and is approximately 68 years old.¹ Features of the home include a crawl space foundation, central air conditioning and one bathroom. The property has a 17,375 square foot site located in Collinsville, Collinsville Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparables, however, only comparables #1 through #4 have reported sales information. Due to the fact appellants' comparables #5 and #6 have no sales data these comparables will not be further discussed. The appellants described the four comparable sales as being improved with one-story dwellings of frame or brick construction that

¹ The board of review submitted a copy of the subject's property record card disclosing the subject dwelling has 1,472 square feet of living area, which was not refuted by the appellants in rebuttal.

range in size from 1,087 to 1,386 square feet of living area. The homes range in age from 31 to 104 years old. Two comparables have a partial basement with finished area or a full walk-up unfinished basement. The remaining two comparables have either a crawl space foundation or a slab foundation. Each property has central air conditioning, and one or two bathrooms. One comparable has a fireplace and three comparables have either a one-car or a two-car garage. These comparables have sites ranging in size from 7,000 to 17,424 square feet of land area and are located from three to six miles from the subject property. The sales occurred from October 2023 to March 2024 for prices ranging from \$104,407 to \$121,000 or from \$80.94 to \$111.32 per square foot of living area, including land.

The appellants also submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's assessment had been increased from \$45,030 to \$48,690 by the application of the township equalization factor of 1.0814. The appellants requested the subject's total assessment be reduced to \$35,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized total assessment for the subject of \$45,030. The subject property has a total equalized assessment of \$48,690 reflecting a market value of \$146,085 or \$99.24 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In a written statement the board of review explained the appellants listed the size of the subject dwelling as having 1,126 square feet. However, this area does not include the 352 square feet of garage area that was converted into living space. The board of review indicated the total square feet of living area for the subject property is 1,472, which is reflected on the subject's property record card.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of frame construction that range in size from 1,305 to 1,510 square feet of living area. The homes range in age from 66 to 74 years old. Each comparable has a full or partial basement, central air conditioning, and one bathroom. Two comparables have a garage or a carport with 336 and 500 square feet of building area, respectively. The properties have sites ranging in size from 8,500 to 20,581 square feet of land area and are located from approximately .75 to 1.98 miles from the subject property. The sales occurred from June 2022 to January 2024 for prices ranging from \$170,000 to \$215,000 or from \$112.58 to \$151.52 per square foot of living area, including land.² The board of review narrative explained its grid analysis had adjustments to the comparables for basements, garages/carports, and a fireplace. The board of review asserted the comparables have adjusted prices per square foot of living area ranged from \$103.94 to \$138.25 with a median level of \$116.89 per square foot of living area while the subject has a market value of \$99.23 per square foot of living area.

The board of review also submitted copies of the property record cards for the appellants' comparables and a copy of the appellants' grid analysis with corrections to comparables #1, #2

² The board of review submitted copies of the property record cards for the comparables from which some of the descriptive information was obtained. Additionally, the sales prices for the comparables were obtained from the property record cards as the board of review grid analysis reflected adjusted sales prices for differences from the subject.

and #3 for dwelling size. The corrected grid indicated the appellants' comparables ranged in size from 984 to 1,296 square feet of living area with adjusted prices ranging from \$80.94 to \$116.87 per square foot of living area, including land.

Conclusion of Law

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

The parties submitted information on eight comparable sales to support their respective positions. The comparables have varying degrees of similarity to the subject in age, size, and features. The Board gives less weight to appellants' comparables #2, #3, and #4 as well as board of review comparable #2 as these properties sold from January to March 2024, more than one year after the assessment date at issue, less proximate in time to the assessment date than remaining sales in this record. Additionally, appellant's comparables #2, #3 and #4 are located approximately 5 or 6 miles from the subject property, less proximate to the subject in location than the best sales in this record, which further detracts from the weight that can be given these three sales. The Board gives most weight to appellants' sale #1 and board of review comparable sales #1, #3 and #4. These comparables would require downward adjustments due to their superior features relative to the subject property for such items as a full or partial basement, a fireplace, and/or a garage/carport. These properties sold from June 2022 to October 2023 for prices ranging from \$115,000 to \$174,500 or from \$116.87 to \$131.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$146,085 or \$99.24 per square foot of living area, including land, which is within the overall price range but below the range on a square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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

Kimberly & Holly Salter
1702 N. Keebler Ave.
Collinsville, IL 62234

COUNTY

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