



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

APPELLANT: Jacob Germann
DOCKET NO.: 23-04349.001-R-1
PARCEL NO.: 11-2-10-29-00-000-023

The parties of record before the Property Tax Appeal Board are Jacob Germann, 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: \$29,340
IMPR.: \$91,640
TOTAL: \$120,980

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 a one-story dwelling of frame construction with a vinyl siding and stone exterior containing 1,853 square feet of living area. The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, two bathrooms, and an attached garage with 962 square feet of building area. The property is also improved with a 1,200 square foot pole building with a concrete floor.¹ The property has a 3.07-acre, or a 133,790² square foot site located in Edwardsville, Hamel Township, Madison County.

¹ The parties submitted copies of the subject's property record card from which some of the subject's descriptive information was obtained.

² The subject's site size was obtained from the board of review grid analysis which was also supported by the copy of the Property Information Sheet submitted by the appellant describing the subject as having 3.07 acres of land area.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with one-story or 1.5-story dwellings with vinyl siding or brick exterior construction that range in size from 1,988 to 2,824 square feet of living area. The dwellings range in age from approximately 4 to 22 years old. Each comparable has a basement with two having finished area, central air conditioning, two or three bathrooms, and a garage ranging in size from 672 to 1,444 square feet of building area. Four of the comparables have one or two fireplaces. Comparable #3 also has a 400 square foot shed.³ The comparables have sites or homesites ranging in size from .50 to 2.86 acres or from approximately 21,780 to 124,582 square feet of land area.⁴ The comparables are located from approximately .16 to 2.25 miles from the subject with comparable #5 having the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$70,750 to \$114,450 or from \$28.77 to \$41.86 per square foot of living area. Their land assessments range from \$9,570 to \$20,380 or from \$.16 to \$.44 per square foot of land area.

The appellant submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's total assessment was increased from \$110,020 to \$120,980 by the application of a township equalization factor of 1.0996. The appellant requested the subject's land assessment be reduced to \$26,680 and the improvement assessment be reduced to \$83,340, for a total revised assessment of \$110,020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total pre-equalized assessment for the subject of \$110,020. The subject property has an equalized land assessment of \$29,340 or \$.22 per square foot of land area, and an equalized improvement assessment of \$91,640 or \$49.45 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of frame construction with vinyl siding or vinyl siding and brick exteriors that range in size from 1,845 to 2,073 square feet of living area.⁵ The homes were built from 2005 to 2007. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, 2 or 2½ bathrooms, and an attached garage ranging in size from 440 to 626 square feet of building area. Comparable #1 also has a 900 square foot pole building and comparable #3 has an inground swimming pool. The comparables have sites ranging in size from 105,797 to 150,707 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .08 to .51 of a mile from the subject property. These properties have land assessments of either \$26,760 or \$28,930 or from \$.19 to \$.27 per square foot of land area. Their improvement assessments range from \$91,640 to \$122,080 or from \$49.67 to \$59.80 per square foot of living area. The board of review set forth in a written statement that after adjustments for number of bathrooms, finished basement area, a pole building, and a pool, the comparables have adjusted improvement assessments of \$57.47, \$53.17, and \$57.37 per square foot of living area,

³ The information about the shed was obtained from a copy of the property's Property Information Sheet submitted by the appellant.

⁴ The information about the site sizes for the comparables was obtained from the copies of the comparables' Property Information sheets submitted by the appellant.

⁵ Additional information about the comparables was obtained from the copies of their property record cards submitted by the board of review.

respectively, with a median of \$57.37 per square foot of living area. The board of review asserted the subject's improvement assessment of \$49.45 per square foot of living area is below the median and further contends it did not believe an assessment reduction is warranted.

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

With respect to the land assessment, the Board gives most weight to appellant's comparable #5 and the board of review comparables, which are most similar to the subject property in location and land area. These comparables have land assessments that range from \$20,210 to \$28,930 or from \$.19 to \$.27 per square foot of land area. The subject's land assessment of \$29,340 or \$.22 per square foot of land area is above the overall land assessment range but is within the range on a per square foot of land area basis, which demonstrates the subject's land is being equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land is being inequitably assessed.

With respect to the improvement assessment, the Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject property in location, dwelling age, style, and/or size than are the comparables provided by the appellant. These comparables have improvement assessments that range from \$91,640 to \$122,080 or from \$49.67 to \$59.80 per square foot of living area. The subject's improvement assessment of \$91,640 or \$49.45 per square foot of living area falls within the overall improvement assessment range but is below the range on a square foot of living area basis established by the best comparables in this record. Based on this record the Board finds the appellant 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: _____

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

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