



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

APPELLANT: Charles J. & et. al. Dittrich
DOCKET NO.: 23-04371.001-R-1
PARCEL NO.: 22-2-20-05-20-402-028

The parties of record before the Property Tax Appeal Board are Charles J. & et. al. Dittrich, 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: \$5,840
IMPR.: \$28,830
TOTAL: \$34,670

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a notice of equalization factor 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 equalized 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 one-story dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1948 and is approximately 75 years old. Features of the home include a partial unfinished basement, two full bathrooms, central air conditioning, two fireplaces on one stack, a detached 440 square foot garage, and a 780 square foot finished attic. The property has an approximately 10,621 square foot site and is located in Granite City, Granite City Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellants submitted information on four equity comparables along with their property record cards. The properties are located in the same assigned neighborhood code as the subject and in close proximity to the subject. The comparables consist of one-story dwellings of frame or brick exterior construction which range in age from 71 to 74 years old. The homes range in size from 1,176 to 1,798 square feet of living

area. According to the property record cards, each comparable has a basement. Additional features include from one to three full bathrooms, central air conditioning and a garage ranging in size from 308 to 576 square feet of building area. Comparable #2 has a fireplace. The comparables have improvement assessments ranging from \$25,180 to \$30,440 or from \$15.70 to \$25.21 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$23,616 or \$19.68 per square foot of living area.

The record further disclosed that the appellants filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor issued by the board of review. The assessment notice disclosed the total assessment of the property was increased from \$31,770 to \$34,670 by the application of a township equalization factor of 1.0914 issued for all non-farm properties in Granite City Township.

The board of review submitted its "Board of Review Notes on Appeal." The appellants supplied a copy of the final decision disclosing the total equalized assessment for the subject of \$34,670. The subject property has an equalized improvement assessment of \$28,830 or \$24.03 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum reporting that appellants' comparables #2 and #4 are each brick dwellings as compared to the subject frame home.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, where board of review comparables #1 and #3 are the same properties as appellants' comparables #1 and #3, respectively. However, common comparable #3 according to the board of review has 1,179 square feet of living area, which the Board finds is confirmed by the property record card submitted by the appellant. The properties are located in the same assigned neighborhood code as the subject and within .09 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction which are either 75 or 76 years old. The homes range in size from 1,125 to 1,278 square feet of living area. Each comparable has a basement, 1 or 1½ bathrooms, and central air conditioning. Comparable #2 has a fireplace and each comparable has a garage, while comparable #2 also has a finished attic. Garage sizes are only reported for comparables #1 and #3. As part of the grid, the board of review included "adjustments" for bathroom count, fireplace, garage size and attic area for two properties although nothing explains the bases for these various adjustments. The three comparables have improvement assessments ranging from \$25,180 to \$30,440 or from \$21.36 to \$25.06 per square foot of living area. Based on this evidence and argument concerning adjustments, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 parties submitted a total of five equity comparables, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 as the dwelling size of 1,748 square feet is approximately 46% larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #4, appellants' comparables #1/board of review comparable #1, appellants' comparable #3/board of review comparable #3 as well as board of review comparable #2, which range in age from 71 to 76 years old, have unfinished basements, central air conditioning and range in dwelling size from 1,125 to 1,278 square feet of living area, which is similar to the subject dwelling in most respects. These comparables have improvement assessments ranging from \$25,180 to \$30,440 or from \$21.36 to \$25.21 per square foot of living area. The subject's equalized improvement assessment of \$28,830 or \$24.03 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis, despite that the subject has finished attic area and only board of review comparable #2 has this feature as well.

In conclusion, based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject dwelling, 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: _____

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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