



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

APPELLANT: Matthew Klug
DOCKET NO.: 23-04379.001-R-1
PARCEL NO.: 13-2-21-27-17-305-011

The parties of record before the Property Tax Appeal Board are Matthew Klug, 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: \$6,660
IMPR.: \$25,560
TOTAL: \$32,220

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 1-story dwelling of frame exterior construction with 1,112 square feet of living area. The dwelling was constructed in 1914 and is approximately 109 years old. Features of the home include a basement, central air conditioning, and a 252 square foot garage.¹ The property has a 9,365 square foot site and is located in Collinsville, Collinsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.15 of a mile from the subject. The parcels range in size from 6,229 to 9,801 square feet of land area and are improved with 1-story homes of brick or frame exterior construction ranging in size from 840 to 1,260 square feet of living area. The dwellings range in age from 89 to 124 years old. Each home has

¹ The parties differ regarding garage size. The Board finds the best evidence of garage size is found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

a basement and central air conditioning. The comparables sold in December 2023 and March 2024 for prices ranging from \$59,900 to \$69,000 or from \$47.62 to \$76.58 per square foot of living area, including land.

The appellant submitted a final decision of the board of review disclosing the total equalized assessment for the subject of \$32,220. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$30,000 which would reflect a market value of \$90,009 or \$80.94 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,800 prior to equalization. The subject's equalized assessment of \$32,220 reflects a market value of \$96,667 or \$86.93 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The board of review further indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0814 for Collinsville Township which increased the subject's total assessment from \$29,800 to \$32,220.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.30 of a mile from the subject. The parcels range in size from 6,521 to 12,273 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 1,034 to 1,080 square feet of living area. The dwellings are 104 or 114 years old and feature a basement and central air conditioning. The comparables sold from August 2021 to August 2023 for prices ranging from \$95,000 to \$112,900 or from \$88.29 to \$109.19 per square foot of living area, including land.

The board of review submitted a brief contending the appellant's comparables #1 and #2 differ from the subject in exterior construction. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant presented information on nine additional comparable sales. Pursuant to Section 1910.66(c) of the Board's procedural rules: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." (86 Ill. Adm. Code § 1910.66(c)). Thus, the Board shall not further consider these nine additional comparables presented by the appellant in rebuttal.

Conclusion of Law

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

² 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

be proved by a preponderance of the evidence. 86 Ill.Adm.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.Adm.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.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #3, which sold less proximate in time to the assessment date than the other sales in this record. The Board gives less weight to the appellant's comparables #1 and #3, which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although these comparables each lack a garage that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for of \$95,000 and \$112,900 or \$88.29 and \$109.19 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$96,667 or \$86.93 per square foot of living area, including land, which is bracketed by the two best comparables on a total market value basis and below the comparable sales on a per square foot basis. Based on this evidence and after considering 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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