



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

APPELLANT: Joan Funk
DOCKET NO.: 23-04390.001-R-1
PARCEL NO.: 24-2-01-27-04-403-013

The parties of record before the Property Tax Appeal Board are Joan Funk, 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: \$11,240
IMPR.: \$50,810
TOTAL: \$62,050

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 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 exterior construction with 1,566 square feet of living area.¹ The dwelling was constructed in 1966, is approximately 57 years old, and has a reported effective age of 44 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 440 square foot garage. The property has a 14,612 square foot site and is located in Godfrey, Godfrey Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 3, 2011 for a price of \$110,000. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property sold using a realtor and was advertised through the Multiple

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in its property record card presented by the board of review which contains a sketch with measurements of the subject home and was not refuted by the appellant.

Listing Service for 3 months, and the sale was not due to foreclosure or by contract for deed. The appellant did not present any documentation to support this sale.

The appellant also presented a grid analysis of three equity comparables.² The comparables are located on the same street as the subject and are each described as a “neighbor” to the subject. The parcels range in size from 15,903 to 16,926 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,442 to 1,642 square feet of living area. The dwellings range in age from 57 to 64 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 312 to 420 square feet of building area. The comparables have land assessments ranging from \$11,800 to \$13,380 or from \$0.74 to \$0.80 per square foot of land area and have improvement assessments ranging from \$23,840 to \$43,820 or from \$16.53 to \$29.29 per square foot of living area.³

The appellant submitted a final decision of the board of review disclosing the total equalized assessment of \$62,050. The subject's equalized assessment reflects a market value of \$186,169 or \$118.88 per square foot of living area, land included, when using the statutory level of assessment of 33.33%⁴. The subject has an equalized land assessment of \$11,240 or \$0.77 per square foot of land area and an equalized improvement assessment of \$50,810 or \$32.45 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$56,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,750 prior to equalization. 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 1.0935 for Godfrey Township which increased the subject's total assessment from \$56,750 to \$62,050.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.12 of a mile from the subject. The parcels range in size from 11,672 to 25,411 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,368 to 1,646 square feet of living area. The dwellings range in age from 61 to 69 years old and have effective ages from 29 to 49 years old. Each home has a basement, central air conditioning, and one or two fireplaces. The comparables each have a garage ranging in size from 280 to 598 square feet of building area.

² Although the appellant did not indicate assessment inequity as a basis for the appeal, the appellant presented equity comparables and the board of review presented equity comparables in response to the appeal. Thus, the Board will consider assessment equity as a basis for the appeal.

³ The Board has recalculated the per square foot improvement assessment of comparable #1 based on the correct grid analysis of the comparables presented by the board of review.

⁴ 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.

The comparables have land assessments ranging from \$10,140 to \$15,070 or from \$0.59 to \$0.87 per square foot of land area and improvement assessments ranging from \$55,590 to \$61,240 or from \$34.28 to \$40.64 per square foot of living area.

The board of review submitted a brief contending the 2011 sale of the subject occurred too remote in time to be reflective of market value as of the assessment date. The board of review presented a corrected grid analysis of the appellant's comparables, indicating the appellant's comparable #1 has a dwelling size of 1,496 square feet of living area (resulting in per square foot improvement assessment of \$29.29) and the appellant's comparable #3 has an effective age of 49 years old.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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.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 Board finds the only evidence of market value to be the purchase of the subject property in June 2011 for a price of \$110,000. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market for 3 months. The Board finds the board of review refuted the contention that the purchase price was reflective of market value as this sale occurred more than 10 years prior to the assessment date and is not likely to be indicative of market value as of that date. Thus, the Board finds no reduction in the subject's assessment for overvaluation is justified.

The appellant also 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.Adm.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.Adm.Code §1910.65(b).

The record contains a total of seven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the board of review's comparables #2 and #3, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparables and the board of review's comparables #1 and #4, which are similar to the subject in location and site size. These most similar comparables have land assessments ranging from \$10,140 to

\$13,380 or from \$0.74 to \$0.87 per square foot of land area. The subject's land assessment of \$11,240 or \$0.77 per square foot of land area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board give less weight to the appellant's comparables #1 and #2 and the board of review's comparable #4, which are less similar to the subject in effective age than the other comparables in this record. The appellant's comparables #1 and #2 have substantially older effective ages than the subject and the board of review's comparable #4 has a substantially newer effective age than the subject. The Board gives less weight to the board of review's comparable #1, which lacks a garage that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age/effective age, location, and most features. These comparables have improvement assessments that range from \$37,610 to \$61,240 or from \$22.91 to \$39.71 per square foot of living area. The subject's improvement assessment of \$50,810 or \$32.45 per square foot of living area falls within the range established by the best comparables in this record. Based upon this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, 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: _____

December 17, 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

Joan Funk
912 Taylor Ave
Godfrey, IL 62035

COUNTY

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