



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

APPELLANT: Martin Mokoosio
DOCKET NO.: 23-04393.001-R-1
PARCEL NO.: 14-2-15-24-08-201-022

The parties of record before the Property Tax Appeal Board are Martin Mokoosio, 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: \$27,620
IMPR.: \$101,650
TOTAL: \$129,270

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 2-story dwelling of frame exterior construction with 2,874 square feet of living area.¹ The dwelling was constructed in 2002 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 420 square foot garage. The property has a 15,263 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends both overvaluation and assessment inequity regarding both the land and improvement as the bases of the appeal. In support of this argument the appellant submitted information on three comparables located within the same assessment neighborhood code as the subject and within 0.9 of a mile from the subject. The parcels range in size from 12,197 to

¹ The parties dispute the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card which contains a sketch with measurements of the subject home, where the appellant inconsistently reported three different dwelling sizes.

14,638 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,420 to 3,849 square feet of living area.² The dwellings are 21 or 22 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 460 to 724 square feet of building area. The comparables have improvement assessments ranging from \$87,810 to \$98,420 or from \$25.57 to \$36.29 per square foot of living area and have equalized land assessments ranging from \$23,900 to \$29,520 or from \$1.70 to \$2.20 per square foot of land area. The comparables sold from December 2021 to October 2023 for prices ranging from \$213,158 to \$455,500 or from \$88.08 to \$131.85 per square foot of living area, including land.³

The appellant indicated in the appeal petition that the subject is a 3,634 square foot home with a 420 square foot garage, but also submitted copies of two appraisals, each including a sketch of the subject home, with one describing a dwelling size of 2,653 square feet of living area and a 420 square foot garage and a second describing a dwelling size of 2,726 square feet of living area and a 424 square foot garage.

The appellant submitted a final decision of the board of review disclosing the total equalized assessment of \$129,270. The subject's equalized assessment reflects a market value of \$358,506 or \$124.74 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴ The subject has an equalized improvement assessment of \$101,650 or \$35.37 per square foot of living area and an equalized land assessment of \$27,620 or \$1.81 per square foot of land area.

Based on this evidence the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,490 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 1.0818 for Edwardsville Township which increased the subject's total assessment from \$119,490 to \$129,270.

In support of its contention of the correct assessment the board of review submitted information on three comparables located within the same assessment neighborhood code as the subject and within 0.29 of a mile from the subject. The parcels range in size from 9,659 to 12,101 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,552 to 2,814 square feet of living area. The dwellings are 20 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in

² The Board finds the best evidence of dwelling sizes is found in the assessment data which includes sketches presented by the appellant, which was supported by the board of review's corrected grid analysis of these comparables.

³ The Board has recalculated the assessment data and sale data based on the revised dwelling sizes and the equalized assessment data 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.

size from 400 to 746 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have equalized improvement assessments ranging from \$108,450 to \$118,730 or from \$40.79 to \$46.52 per square foot of living area and land assessments ranging from \$23,260 to \$30,920 or from \$2.23 to \$2.56 per square foot of land area. The comparables sold from April 2021 to June 2022 for prices ranging from \$370,000 to \$412,000 or from \$131.49 to \$163.10 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's #1 is a part 1-story part 2-story home, which was crossed out on a corrected grid analysis of the appellant's comparables. This grid analysis described the appellant's comparable #2 with an effective age of 14 years. The board of review noted this property was not advertised for sale and a Real Estate Transfer Declaration indicating the property was not advertised for sale. 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 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 #2, which sold less proximate in time to the assessment date than the other sales in this record. Moreover, the appellant's comparable #2 was not an arm's length sale as it was not advertised as indicated in the Real Estate Transfer Declaration for this sale and the board of review's comparable #2 has an inground swimming pool unlike the subject. The Board also gives less weight to the appellant's comparable #1 which is a 25% larger home than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$385,000 to \$412,000 or from \$131.85 to \$163.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$358,506 or \$124.74 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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 based on overvaluation.

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.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 record contains a total of six equity comparables for the Board's consideration. With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #1 which is a 25% larger home than the subject, and to the board of review's comparable #2 which has an inground swimming pool unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparables #1 and #3, which are similar the subject in dwelling size, age, location, and features. These most similar comparables have improvement assessments that range from \$87,810 to \$118,730 or from \$31.55 to \$46.52 per square foot of living area. The subject's improvement assessment of \$101,650 or \$35.37 per square foot of living area within the range established by the best comparables in this record. Based on 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 improvement assessment is not justified.

With regard to land assessment equity, the Board finds both parties' comparables are similar to the subject in location and site size. These comparables have land assessments that range from \$23,260 to \$30,920 or from \$1.70 to \$2.56 per square foot of land area. The subject's land assessment of \$27,620 or \$1.81 per square foot of land area within the range established by the best comparables in this record. Based on 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 land was inequitably assessed and a reduction in the subject's land 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

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