



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

APPELLANT: Jamie Garrett
DOCKET NO.: 23-04398.001-R-1
PARCEL NO.: 15-2-09-07-10-104-004

The parties of record before the Property Tax Appeal Board are Jamie Garrett, 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: \$9,310
IMPR.: \$40,280
TOTAL: \$49,590

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake 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 brick exterior construction with 1,248 square feet of living area.¹ The dwelling is approximately 65 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 364 square foot garage. The property has approximately a 12,792 square foot site and is located in Bethalto, Ft. Russell Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings ranging in size from 1,262 to 1,700 square feet of living area. The dwellings were 46

¹ The parties differ as to the size of the subject property. The Board finds the best evidence of size of the subject property was the property record card submitted by the board of review which contained a sketch diagram dimensions.

or 64 years old. Two dwellings have basements with finished area. Each comparable has central air conditioning and a garage with 240 square feet of building area. Two comparables each have one fireplace. The appellant submitted printouts from Zillow for the subject and the comparables. The listing printout disclosed comparable #2 has a crawl space foundation, brand new kitchen cabinets, counter tops, sink, faucet, kitchen appliances, and new roof in 2014. Comparable #3 has newly remodeled kitchen in 2022 along with new lighting, new front door, and new windows in 2023. The comparables have improvement assessments ranging from \$38,230 to \$47,660 or from \$27.05 to \$30.29 per square foot of living area. The comparables have sites ranging in size from 7,832 to 10,454 square feet of land area with land assessments ranging from \$2,570 to \$8,840 or from \$.33 to \$.85 per square foot of land area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,590. The subject property has an improvement assessment of \$40,280 or \$32.28 per square foot of living area and a land assessment of \$9,310 or \$.73 per square foot of land area.

In response to the appeal the board of review noted appellant's comparable #1 was not considered because it is in a different township than the subject. The board of review further noted that appellant's comparables #2 and #3 are the same comparable properties as board of review comparables #2 and #3, respectively.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,177 to 1,359 square feet of living area.² The dwellings are 62 or 64 years and have basements, two of which have finished area.³ Each comparable has central air conditioning and a garage ranging in size from 336 to 628 square feet of building area. Three comparable each have one fireplace. The comparables have improvement assessments ranging from \$38,230 to \$42,610 or \$30.29 to \$35.63 per square foot of living area. The comparables have sites ranging in size from 9,352 to 14,230 square feet of land area with land assessments ranging from \$7,700 to \$8,840 or from \$.62 to \$.88 per square foot of land area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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

² The parties differ as to the size and improvement assessment for the parties' common comparable (board of review comparable #2/appellant's comparable #2). The Board finds the best evidence for this common comparable was the property record card that was submitted the board of review which contained a sketch diagram with dimensions. The property record card also disclosed an improvement assessment of \$42,210 or \$31.06 per square foot of living area for the 2023 tax year.

³ The appellant's evidence disclosed the parties' common comparable #3 has finished basement area that was not reported by the board of review.

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.

The record contains five equity comparables for the Board's consideration, two of which were common to both parties.

With respect to the improvement assessment, the Board gives less weight to appellant's comparable #1 which is located over 2 miles away in a different township when compared to the subject. The Board gives less weight to both parties' comparable #2 which is a common comparable due to lack of a basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' common comparable #3 along with board of review comparables #1 and #4. These comparables are more similar in location, age, dwelling size, and some features. However, board of review comparable #4 lacks finished basement area, suggesting an upward adjustment is necessary to make it more equivalent to the subject. These comparables have improvement assessments ranging from \$38,230 to \$42,610 or from \$30.29 to \$35.63 per square foot of living area. The subject's improvement assessment of \$40,280 or \$32.28 per square foot of living area falls within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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.

With respect to the land assessment, the Board gives less weight to appellant's comparable #1 which is located over 2 miles away in a different township when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which includes the two common comparables. The comparables are similar in location and have varying degrees of similarity in size when compared to the subject. The comparables have sites ranging in size from 9,352 to 14,230 square feet of land area with land assessments ranging from \$7,700 to \$8,840 or from \$.62 to \$.88 per square foot of land area. The subject's land assessment of \$9,310 or \$.73 per square foot of living area falls within the range established by the best comparables in the record on a square foot basis but slightly higher on an overall basis. However, after considering adjustments to the best comparables for differences when compared to 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

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