



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

APPELLANT: James Harding
DOCKET NO.: 23-04412.001-R-1
PARCEL NO.: 14-2-15-33-09-101-020

The parties of record before the Property Tax Appeal Board are James Harding, 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: \$10,890
IMPR.: \$70,620
TOTAL: \$81,510

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of 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 is improved with a one-story dwelling of brick exterior construction containing 1,670 square feet of living area. The dwelling was constructed in 1972 and is approximately 51 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 550 square feet of building area. The property also has a 448 square foot inground swimming pool.¹ The subject has an 11,023 square foot site located in Glen Carbon, Edwardsville Township, Madison County.

The appellant marked comparable sales and assessment equity regarding the improvement assessment as the bases of the appeal. In support of both arguments the appellant submitted information on four equity comparables described as being improved with one-story dwellings of

¹ Some of the descriptive information was obtained from a copy of the subject's property record card submitted by the board of review.

brick and frame exterior construction that range in size from 1,615 to 2,399 square feet of living area. The homes range in age from 40 to 54 years old. The appellant described three of the comparables as having basements with two having finished area. Each property is also described as having central air conditioning, 1 to 3 bathrooms, and a garage ranging in size from 462 to 575 square feet of building area. Three comparables are stated as each having one fireplace. These properties have sites with either 13,000 or 15,423 square feet of land area. Each property has the same assessment neighborhood code as the subject property and are located within approximately 800 feet of the subject. The sales occurred from 1999 to 2021 for prices ranging from \$137,500 to \$250,000 or from \$82.96 to \$126.20 per square foot of living area, land included. Their improvement assessments range from \$60,170 to \$66,430 or from \$32.92 to \$37.61 per square foot of living area. The appellant also submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's assessment was increased from \$75,350 to \$81,510 by the application of a township equalization factor of 1.0818. Based on this evidence the appellant requested the subject's total assessment be reduced to \$77,290 and the improvement assessment be reduced to \$66,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized total assessment of \$75,350. The subject has an equalized improvement assessment of \$70,620 or \$42.29 per square foot of living area. The subject's total equalized assessment of \$81,510 reflects a market value of \$244,554 or \$146.44 per square foot of living area, land included, when utilizing the statutory level of assessment of 33 1/3%.²

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with one-story dwellings of brick exterior construction that range in size from 1,544 to 1,859 square feet of living area. The homes were built from 1975 to 1979 and have ages or effective ages ranging from 42 to 48 years old. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, 1½ to 2½ bathrooms, and a garage ranging in size from 441 to 696 square feet of building area. These properties have sites ranging in size from 11,457 to 14,773 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .21 to .27 of a mile from the subject. These properties sold from August 2021 to July 2023 for prices ranging from \$247,000 to \$305,000 or from \$154.65 to \$172.32 per square foot of living area, including land. The board of review contends the median sales price of these comparables is \$158.02 per square foot of living area, including land. It argued the subject's assessment reflecting a market value of \$146.44 per square foot of living area, including land, is below the median sales price of the comparables and is below the sales price of each comparable on a square foot basis. The board of review contends a reduction in the subject's assessment based on the comparable sales is not warranted.

These same comparables properties have improvement assessments ranging from \$57,570 to \$74,560 or from \$34.13 to \$42.32 per square foot of living area. The board of review asserted that after making adjustments to the comparables for differences from the subject for number of

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

bathrooms, finished basement square footage, number of fireplaces, and a swimming pool, the comparables have adjusted improvement assessments of \$41.92, \$50.47, \$47.71, and \$41.92 per square foot of living area, respectively, with a median of \$44.97 per square foot of living area.³ The board of review contends the subject's improvement assessment of \$42.29 per square foot of living area is below the median and was of the opinion the subject property does not warrant a reduced assessment based on assessment equity.

In rebuttal, the board of review contends the appellant's comparables #1 and #4 are frame dwellings whereas the subject dwelling is a brick home. It also argued appellant's comparables #2 and #3 sold in 2014 and 2007, respectively, and are too old to be considered. The board of review also provided corrections to the appellant's grid analysis associated with appellant's comparables #2 and #3.

Conclusion of Law

The appellant contends in part 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Of the eight comparables submitted by the parties, the Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in dwelling size and/or exterior construction than are the comparables provided by the appellant. The board of review comparables have varying degrees of likeness to the subject property in amenities and would require upward adjustments due to having fewer bathrooms, having an unfinished basement, and/or lacking an inground swimming pool. The comparables have improvement assessments that range from \$57,570 to \$74,560 or from \$34.13 to \$42.32 per square foot of living area. The board of review provided adjustments to the comparables for differences from the subject resulting in adjusted improvement assessments ranging from \$41.92 to \$50.47 per square foot of living area. The subject's improvement assessment of \$70,620 or \$42.29 per square foot of living area falls within the overall unadjusted improvement assessments of these comparables but is above the improvement assessment on a square foot basis as established by the best comparables in this record, which is appropriate given the subject's superior features relative to these comparables. After considering the adjustments to the comparables for differences from the subject as explained by the board of review, this Board finds the subject improvement is equitably assessed and the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

³ The board of review grid analysis had the proposed adjustments to the comparables for differences from the subject property and this Board arrived at slightly different improvement assessments of \$42.33, \$50.47, \$46.21, and \$41.92 per square foot of living area, respectively.

Alternatively, the appellant argued overvaluation as a basis of the appeal. 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.Admin.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.Admin.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 on this basis.

The parties submitted information on eight comparable sales to support their respective positions. The Board finds the best evidence of market value to be the comparable sales presented by the board of review which are more similar to the subject dwelling in size, exterior construction and/or sold more proximate in time to the assessment date than the comparable sales submitted by the appellant. As previously explained, the board of review comparables have varying degrees of likeness to the subject property in features with differences including fewer bathrooms, less finished basement area, and/or lacking an inground swimming pool, suggesting each comparable would require an upward adjustment to the property more equivalent to the subject for these features. Nevertheless, these properties sold for prices ranging from \$247,000 to \$305,000 or from \$154.65 to \$172.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,554 or \$146.44 per square foot of living area, including land, which is below the range of the best sales in this record demonstrating the subject property is not overvalued.

Based on this record the Board finds the assessment of the subject property is correct and a reduction in the assessment is not warranted.

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: _____

October 15, 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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