



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

APPELLANT: William Chadwick
DOCKET NO.: 23-04429.001-R-1
PARCEL NO.: 13-2-21-15-19-401-013

The parties of record before the Property Tax Appeal Board are William Chadwick, 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: \$13,450
IMPR.: \$91,120
TOTAL: \$104,570

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 frame and brick exterior construction containing 1,871 square feet of living area. The dwelling was built in 2007 and is approximately 16 years old. Features of the home include a full basement with 1,403 square feet of finished area, central air conditioning, one fireplace, three bathrooms, and an attached three-car garage with 720 square feet of building area. The property also has an inground swimming pool. The property has a 16,490 square foot site located in Collinsville, Collinsville Township, Madison County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables improved with one-story dwellings of frame and brick construction that range in size from 1,870 to 2,240 square feet of living area. The homes range in age from 17 to 39 years old. Each comparable has a basement with finished area, central air conditioning, three

or four bathrooms, and a garage ranging in size from 552 to 724 square feet of building area. Three of the comparables have one or two fireplaces. These properties have improvement assessments ranging from \$62,920 to \$95,060 or from \$36.45 to \$42.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$79,910.

The appellant also submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the board of review increased the subject's total assessment from \$96,700 to \$104,570 by the application of a township equalization factor of 1.0814.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized assessment of the subject property totaling \$96,700. The subject property has an equalized land assessment of \$13,450, an equalized improvement assessment of \$91,120 or \$48.70 per square foot of living area, and a total equalized assessment of \$104,570.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with one-story dwellings of frame and brick exterior construction that range in size from 1,664 to 1,870 square feet of living area. The homes were constructed in 2002 or 2006 and are either 17 or 21 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace, 2½ or 3 bathrooms and an attached garage ranging in size from 700 to 744 square feet of building area. Comparables #2, #3 and #4 each have an inground swimming pool. The comparables are located from approximately .06 to .80 of a mile from the subject property. The comparables have improvement assessments ranging from \$78,310 to \$95,170 or from \$44.22 to \$51.67 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #1, however, the parties used different improvement assessments for the duplicate comparable.¹

The board of review provided a written statement contending the comparables have improvement assessments ranging from \$44.22 to \$51.67 with a median of \$49.30 per square foot of living area. The board of review stated the subject's improvement assessment of \$48.70 per square foot of living is below the median and was of the opinion a change in the subject's assessment is not warranted.

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 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

¹ The board of review submitted copies of the property record cards for the subject property and its comparables that were for 2024. Each property record card included the prior year (2023) equalized assessment for the properties, which differs from that contained in the grid analysis presented by the board of review. The property record cards indicated that the comparables had equalized improvement assessments of \$79,870, \$78,490, \$96,090, and \$96,950, respectively. These equate to improvement assessments on a per square foot of living area basis of \$42.71, \$47.77, \$52.51, and \$52.63, respectively.

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 parties submitted information on seven assessment equity comparables to support their respective positions with one comparable being common to the parties. The Board gives most weight to board of review comparables #2, #3 and #4 as each of these properties are most similar to the subject in age, size, and features including the fact each has an inground swimming pool as does the subject property. These comparables have improvement assessments that range from \$78,310 to \$95,170 or from \$47.06 to \$51.67 per square foot of living area. The subject's improvement assessment of \$91,120 or \$48.70 per square foot of living area falls within the range established by the best comparables in this record.² Based on this record 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.

² Using the improvement assessments as reported on the property record cards these three comparables have improvement assessments ranging from \$79,490 to \$96,950 or from \$47.77 to \$52.63 per square foot of living area. The subject's improvement assessment of \$91,120 or \$48.70 per square foot of living area falls within this range as well.

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: _____

November 19, 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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COUNTY

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