



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

APPELLANT: Larry G Rea
DOCKET NO.: 23-04433.001-R-1
PARCEL NO.: 24-2-07-03-19-404-017

The parties of record before the Property Tax Appeal Board are Larry G Rea, 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: \$6,360
IMPR.: \$40,850
TOTAL: \$47,210

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 1,400 square feet of living area. The dwelling was constructed in 1953 and is approximately 70 years old. Features of the property include an unfinished basement, central air conditioning, one fireplace, a detached garage with 528 square feet of building area, and a carport with 484 square feet of building area.¹ The property has a 7,681 square foot site located in Alton, Godfrey Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with one-

¹ The appellant described the subject as having two fireplaces and an unfinished basement on page 2 of the appeal but as having finished basement area on the grid analysis. The board of review described the subject as having one fireplace and an unfinished basement and submitted a copy of the subject's property record card also indicating the subject has one fireplace and an unfinished basement, which was not refuted by the appellant in rebuttal.

story dwellings of brick or frame construction that range in size from 976 to 1,755 square feet of living area. The homes range in age from 68 to 83 years old. Each property has a basement with two having finished area, central air conditioning, one fireplace, and from one to two bathrooms. Eight of the comparables have a garage ranging in size from 160 to 960 square feet of building area. These properties have sites ranging in size from 7,107 to 10,600 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The appellant reported the comparables have land assessments ranging from \$4,650 to \$6,380 or from \$.52 to \$.69 per square foot of land area and improvement assessments ranging from \$28,460 to \$44,760 or from \$18.56 to \$34.55 per square foot of living area.²

The appellant submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's assessment had been increased by the board of review from \$43,180 to \$47,210 by the application of a township equalization factor of 1.0935. The appellant requested the subject's land assessment be reduced to \$5,470 and the improvement assessment reduced to \$35,140 for a total revised assessment of \$40,610.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total pre-equalized assessment for the subject of \$43,180. The property has an equalized land assessment of \$6,360 or \$.83 per square foot of land area and an equalized improvement assessment of \$40,850 or \$29.18 per square foot of living area.

In rebuttal the board of review asserted the appellant listed the 2022 assessed values in his grid analysis instead of the 2023 assessed values.

In support of its contention of the correct assessment the board of review submitted information on three comparables with comparables #1 and #3 being duplicates of appellant's comparables #1 and #3, however, the board of review utilized the 2023 assessments for the comparables. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,158 to 1,580 square feet of living area. The homes were built in 1950 or 1955. Each comparable has an unfinished basement, central air conditioning, one fireplace, 1½ bathrooms, and an attached or detached garage ranging in size from 405 to 960 square feet of building area. The comparables have sites ranging in size from 7,029 to 10,879 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .04 to .19 of a mile from the subject property. The comparables have land assessments of either \$6,350 or \$8,170 or from \$.58 to \$.90 per square foot of land area and improvement assessments ranging from \$35,980 to \$46,130 or from \$27.58 to \$31.07 per square foot of living area.

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

² In the grid analysis the appellant appears to have converted the total assessments for each comparable to market value, which was then divided by the comparable's dwelling size to arrive at a market value on a per square foot of living area basis.

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.

The Board gives little weight to the appellant's analysis as he utilized the 2022 assessment information for both the subject property and the comparables. Section 1910.65(b) of the rules of the Property Tax Appeal Board provides that:

Proof of unequal treatment in the assessment process should consist of documentation of the **assessments for the assessment year in question** (emphasis added) of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

As the appellant did not use assessments for the 2023 tax year in his analysis, the Board gives this evidence little weight.

The Board finds the best evidence of assessment equity to the board of review comparables which are similar to the subject in location, style, age, size and most features. These comparables have land assessments for the 2023 tax year of either \$6,350 or \$8,170 or from \$.58 to \$.90 per square foot of land area. The subject's land assessment of \$6,360 or \$.83 per square foot of land area is within the range established by the best comparables in the record demonstrating the subject land is being equitably assessed. These same properties have improvement assessments for the 2023 tax year that range from \$35,980 to \$46,130 or from \$27.58 to \$31.07 per square foot of living area. The subject's improvement assessment of \$40,850 or \$29.18 per square foot of living area falls within the range established by the best comparables in this record demonstrating the subject improvements are being equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvements were being 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: _____

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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