



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

APPELLANT: Travis and Brooke Campbell
DOCKET NO.: 23-04467.001-R-1
PARCEL NO.: 14-1-15-09-00-000-012

The parties of record before the Property Tax Appeal Board are Travis and Brooke Campbell, the appellants; and the Madison County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$34,960
IMPR.: \$243,030
TOTAL: \$277,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part 1-story and part 2-story dwelling of brick and frame exterior construction with 4,244 square feet of living area.¹ The dwelling was constructed in 2020 and is approximately 3 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 1,284 square foot garage. The property has a 599,386 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend assessment inequity regarding both the land and improvement assessments as the basis of the appeal.² In support of this argument the appellants submitted

¹ The parties differ regarding the subject's design and dwelling size. The Board finds the best evidence of these features is the subject's property record card presented by the board of review, which includes a sketch with measurements and was not refuted by the appellant in written rebuttal.

² The appellant also indicated comparable sales as a basis for the appeal but did not submit any evidence of comparable sales. Thus, the Board shall not consider this basis for the appeal.

information on three comparables located from 4.0 to 4.6 miles from the subject. The appellants reported comparable #2 has a 5 acre, or 217,800 square foot site; no site sizes were reported for comparables #1 and #3. The appellants reported that the comparables are improved with 1.5-story or 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 4,816 to 7,166 square feet of living area. The dwellings range in age from 7 to 15 years old. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 1,030 to 1,445 square feet of building area. The comparables have improvement assessments ranging from \$195,580 to \$225,880 or from \$30.92 to \$43.45 per square foot of living area. Comparable #2 has a land assessment of \$36,670 or \$0.17 per square foot of land area. Comparables #1 and #3 are each reported to have a land assessment of \$41,330.

The appellants also submitted a brief contending that the subject property borders a creek and a significant portion of the subject land is in a flood plain. The appellants requested a reduction in the subject's land assessment to reflect 95% of the appraised value of the subject's land based on an appraisal obtained by the subject property's seller. The appellants did not present a copy of this appraisal, but asserted it stated a value conclusion of \$85,000. The appellants contended the subject home is not located in a subdivision and is unique for its location due to its newer construction than nearby homes. The appellants further contended the comparables are located in the same school district as the subject. The appellants argued the subject's dwelling size is incorrect and presented a copy of the subject's blueprints depicting a dwelling size of 4,283 square feet. The appellants further argued the subject home does not have finished basement area. The appellants contended comparable #1 is similar to the subject in dwelling size, but acknowledged comparable #1 is a lakefront house, has finished basement area unlike the subject, and other superior features compared to the subject. The appellants requested the subject's improvement assessed be reduced below comparable #1.

Based on this evidence the appellants 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 \$268,250 prior to equalization. The subject has an equalized land assessment of \$34,960 or \$0.06 per square foot of land area. The board of review submitted a copy of the Certificate of Error for the 2023 tax year dated August 15, 2024, disclosing the equalized improvement assessment was reduced from \$255,230 to \$243,027 or \$57.26 per square foot of living area.

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 \$268,250 to \$290,190.

In support of its contention of the correct assessment the board of review submitted information on three comparables located from 4.58 to 6.46 miles from the subject. The parcels range in size from 16,187 to 34,008 square feet of land area and are improved with part 1-story and part 2-story homes of brick exterior construction ranging in size from 3,439 to 4,177 square feet of living area. The dwellings are 7 or 8 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 714 to 1,143

square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables have land assessments ranging from \$34,960 to \$43,260 or from \$1.27 to \$2.31 per square foot of land area and have improvement assessments ranging from \$194,600 to \$312,010 or from \$56.59 to \$76.32 per square foot of living area.

The board of review submitted a copy of the grid analysis of the appellants' comparables, with comparable #1 crossed out, notes to comparable #2 indicating this home is a part 1-story and part 2-story home with 4,648 square feet of living area, and notes to comparable #3 indicating this home is a part 1-story and part 2-story home with 3,380 square feet of living area.

The board of review also submitted a brief contending that the subject's land assessment is based on 2 acres of primary land and 11.76 acres of residual land that includes the flood plain land. The board of review argued the appellants' comparables have higher per square foot land assessments than the subject and do not support a reduction. The board of review contended the subject home is a part 1-story and part 2-story design whereas the appellants' comparable #1 is a 1.5-story home. The board of review asserted a certificate of error was issued to correct the subject's dwelling size to 4,244 square feet of living area and to lower the improvement assessment to \$243,027. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the appellants' comparables are similar to the subject in design, asserting any differences in design are not relevant to their assessments. The appellants disagreed with the board of review's revisions to their comparables, asserting the revisions were not based on information available to them. The appellants contended the board of review's comparables differ from the subject in dwelling size, basement finish, and inground swimming pool amenity. The appellants argued the board of review provided 2024 assessment data for its comparables.³

Conclusion of Law

The appellants contend 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.Adm.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.Adm.Code §1910.65(b).

The record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

³ The Board finds 2023 assessment data was included for the board of review's comparables and the subject as the property record cards each included the prior year equalized assessment amounts.

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999).

The record contains a total of six comparables for the Board's consideration. With respect to land assessment equity, the Board gave no weight to the appellants' comparables #1 and #3 for which no site sizes were reported. The Board finds the remaining comparables have varying degrees of similarity to the subject in site size and location and have land assessments ranging from \$34,960 to \$43,260 or from \$0.17 to \$2.31 per square foot of land area. The subject's land assessment of \$34,960 or \$0.06 per square foot of land area falls within the range established by the best comparables in terms of total land improvement assessment and below the range on a per square foot basis, which is logical given the subject is a significantly larger site than the best comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is justified.

With regard to improvement assessment equity, the parties reported different designs and dwelling sizes for the appellants' comparables #2 and #3. The Board finds the best evidence of their designs and dwelling sizes is found in the board of review's evidence. The Board gave less weight to the appellants' comparable #1, which is a significantly larger home than the subject, and to the board of review's comparables #1 and #3, which have an inground swimming pool unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #2 and #3 and the board of review's comparable #2, which are more similar to the subject in design and some features, although these comparables are slightly older homes than the subject, two comparables are much smaller homes than the subject, and two comparables

have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$194,600 to \$225,880 or from \$48.60 to \$61.91 per square foot of living area, including land. The subject's improvement assessment of \$243,027 or \$57.26 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and is within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and age, the Board finds that an improvement assessment of the subject property commensurate with that reflected by the certificate of error is appropriate, rounded, consistent with Madison County assessment practices.

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: _____

January 21, 2025



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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