



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

APPELLANT: Abram Munoz  
DOCKET NO.: 23-04473.001-R-1  
PARCEL NO.: 13-2-21-33-05-102-010

The parties of record before the Property Tax Appeal Board are Abram Munoz, 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:** \$13,190  
**IMPR.:** \$58,080  
**TOTAL:** \$71,270

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 1-story dwelling of brick exterior construction with 1,816 square feet of living area. The dwelling was constructed in 1960 and is approximately 63 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 500 square foot garage. The property has an approximately 13,460 square foot site and is located in Collinsville, Collinsville Township, Madison County.

The appellant contends assessment inequity regarding both the land and improvement assessments 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 parcels range in size from 4,989 to 13,939 square feet of land area and are improved with 1-story or 2-story homes of brick exterior construction ranging in size from 1,708 to 3,469 square feet of living area. The dwellings range in age from 47 to 61 years old. Each home has central air conditioning, a fireplace, and a garage ranging in size from 520 to 784

square feet of building area. The comparables have land assessments of \$12,200 or from \$0.88 to \$2.45 per square foot of land area and have improvement assessments ranging from \$44,330 to \$50,610 or from \$13.42 to \$29.63 per square foot of living 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 \$65,910 prior to equalization. The subject property has an equalized land assessment of \$13,190 or \$0.98 per square foot of land area and an equalized improvement assessment of \$58,080 or \$31.98 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 1.0814 for Collinsville Township which increased the subject's total assessment from \$65,910 to \$71,270.

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 parcels range in size from 12,950 to 21,746 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,539 to 1,708 square feet of living area. The dwellings were built from 1959 to 1977 and range in age from 46 to 64 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 437 to 702 square feet of building area. Three homes each have a fireplace. The comparables have land assessments of \$13,190 or \$14,140 or from \$0.65 to \$1.02 per square foot of land area and have improvement assessments ranging from \$49,050 to \$54,730 or from \$31.87 to \$32.04 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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.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 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 a total of seven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparable #1 and the board of review's comparables #3 and #4 which are less similar to the subject in site size than the other comparables in this record. The Board finds the best evidence of land assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparables #1 and #2, which are more similar to the subject in site size and location have land assessments of \$12,200 to \$13,190 or from \$0.88 to \$1.04 per square foot of land area. The subject's land assessment of \$13,190 or \$0.98 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the

appellant 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 warranted.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables, which differ substantially from the subject in dwelling size, design, and/or foundation type. The Board gives less weight to the board of review's comparable #1, which is a substantially newer home than the subject. The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #2, #3, and #4, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$49,050 to \$52,430 or of \$31.87 and \$31.97 per square foot of living area. The subject's improvement assessment of \$58,080 or \$31.98 per square foot of living area falls above the range established by the best comparables in this record, but appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as their smaller dwelling sizes compared to the subject. 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.

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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