



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

APPELLANT: Larissa A. Habing
DOCKET NO.: 23-04503.001-R-1
PARCEL NO.: 02-2-18-20-00-000-024

The parties of record before the Property Tax Appeal Board are Larissa A. Habing, 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: \$15,860
IMPR.: \$112,960
TOTAL: \$128,820

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 part 1-story and part 2-story dwelling of vinyl siding exterior construction with 3,246 square feet of living area.¹ The dwelling was built in 2004 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, finished attic area, and a 584 square foot garage. The property has a 44,805 square foot site and is located in Highland, Saline Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from 1.3 to 2.7 miles from the subject. The parcels range in size from 10,018 to 91,590 square feet of land area and are improved with 1-story or 2-story homes of brick or vinyl and brick exterior construction ranging

¹ The parties differ regarding the subject's design and dwelling size. The Board finds the best evidence of design and dwelling size is found in 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 size from 2,661 to 4,366 square feet of living area. The dwellings range in age from 17 to 27 years old. Four homes are reported to have a basement with finished area. Each home has central air conditioning and a garage ranging in size from 319 to 782 square feet of building area. Four homes each have one or three fireplaces. The comparables sold from November 2023 to March 2024 for prices ranging from \$295,000 to \$495,000 or from \$95.84 to \$132.44 per square foot of living area, including land. 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 \$118,970 prior to equalization. The subject's equalized assessment of \$128,820 reflects a market value of \$386,499 or \$119.07 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² 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 1.0828 for Saline Township which increased the subject's total assessment from \$118,970 to \$128,820.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 3.03 to 3.76 miles from the subject. The parcels range in size from 87,012 to 113,804 square feet of land area and are improved with part 1-story part 2-story homes of frame exterior construction ranging in size from 2,498 to 2,876 square feet of living area. The dwellings range in age from 14 to 24 years old. Each home has a basement, central air conditioning, a fireplace, and one or two garages ranging in size from 576 to 925 square feet of building area. The comparables sold from June 2021 to September 2022 for prices ranging from \$400,000 to \$435,500 or from \$147.77 to \$166.92 per square foot of living area, including land.

The board of review submitted a brief contending the appellant's comparables differ from the subject in design and/or exterior construction. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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.Adm.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.Adm.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.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

comparables, which each sold less proximate in time to the assessment date than the other sales in this record and/or are located more distant from the subject than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #5, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features, although these comparables have significantly smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$295,000 and \$369,000 or \$95.84 and \$110.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$386,499 or \$119.07 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board finds the subject's assessment is supported after considering appropriate adjustments to the best comparables for differences from the subject, such as their smaller sites compared to the subject. Based on this evidence, the Board finds 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Larissa A. Habing
5 Laura Lane
Highland, IL 62249

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025