



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

APPELLANT: Keith & Laurie Frank Revocable Trust
DOCKET NO.: 23-04505.001-R-1
PARCEL NO.: 01-2-24-05-20-401-017-001

The parties of record before the Property Tax Appeal Board are Keith & Laurie Frank Revocable Trust, 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 **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: \$11,750
IMPR.: \$33,780
TOTAL: \$45,530

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 1,232 square feet of living area. The dwelling was constructed in 1959 and is approximately 64 years old. Features of the home include a basement, central air conditioning, and a 364 square foot garage. The property has an 11,054 square foot site and is located in Highland, Helvetia Township, Madison County.

The appellant contends assessment inequity regarding 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 from 0.02 of a mile to 1 mile from the subject, two of which are within the same assessment neighborhood code as the subject. The comparables have 0.21 or 0.25 of an acre, or 9,148 and 10,890 square foot, sites that are improved with 1-story homes of brick exterior construction ranging in size from 1,020 to 1,340 square feet of living area. The dwellings were built from 1954 to 1955. Each home has a basement, one of which has finished

area, central air conditioning, and a garage ranging in size from 286 to 392 square feet of building area. The comparables have land assessments of \$7,480 and \$9,580 or \$0.82 and \$0.88 per square foot of land area and have improvement assessments ranging from \$27,300 to \$35,680 or from \$24.30 to \$34.98 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 \$45,530 prior to equalization. The subject property has an equalized land assessment of \$12,730 or \$1.15 per square foot of land area and an equalized improvement assessment of \$36,590 or \$29.70 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 1.0832 for Helvetia Township which increased the subject's total assessment from \$45,530 to \$49,320.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 0.12 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 6,926 to 9,611 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,040 to 1,288 square feet of living area. The dwellings range in age from 65 to 67 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 252 to 360 square feet of building area. The comparables have land assessments ranging from \$8,630 to \$12,100 or from \$1.25 to \$1.30 per square foot of land area and have improvement assessments ranging from \$30,700 to \$33,580 or from \$26.07 to \$30.75 per square foot of living area.

The board of review submitted a brief contending that both parties' comparables support the subject's assessment. 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.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 property. 86 Ill.Admin.Code §1910.65(b).

As an initial matter, 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 Property Tax Appeal 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 Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

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. Adm. 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 shall 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 Property Tax Appeal 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains a total of six equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparable #1, which is less similar to the subject in location than the other comparables in this record, and to the board of review's comparable #2, which is 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 #3, which are more similar to the subject in location and site size. These comparables have land assessments ranging from \$9,580 to \$12,100 or from \$0.88 to \$1.30 per square foot of land area. The subject's land assessment of \$12,730 or \$1.15 per square foot of land area falls above the range of the best comparables in terms of total land assessment and within the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's land assessment to be excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified, such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #1, which is less similar to the subject in location than the other comparables in this record. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparables, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$27,300 to \$33,580 or from \$24.30 to \$30.75 per square foot of living area. The subject's improvement assessment of \$36,590 or \$29.70 per square foot of living area falls above the range established by the best comparables in terms of

total improvement assessment but within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment to be excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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

Keith & Laurie Frank Revocable Trust
2819 Eiffel Dr
Highland, IL 62249

COUNTY

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