



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

APPELLANT: Barry Loman
DOCKET NO.: 23-04830.001-R-1
PARCEL NO.: 14-2-15-10-03-301-006

The parties of record before the Property Tax Appeal Board are Barry Loman, the appellant(s); 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: \$21,070
IMPR.: \$63,340
TOTAL: \$84,410

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) in order to challenge the equalized assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story single-family dwelling of frame and brick exterior construction with 1,886 square feet of living area. The dwelling was constructed in 1987 and is approximately 36 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces¹ and a two-car garage containing 576 square feet of building area. The property has a 15,730 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal seeking reductions in both the land and improvement assessments. In support of the market value argument, the appellant submitted information on four comparable sales located from .4 of a mile to 2.4-miles from the

¹ While the appellant reports two fireplaces, the assessing officials depict that the property has only been assessed for one fireplace as shown on the property record card.

subject property. None of the comparables have the same assigned neighborhood code as the subject.

In a brief, the appellant contends that these comparables have larger sites and none of these homes are in below-average condition like the subject dwelling. As to the subject dwelling, the appellant contends the home has an effective age of 25-30 years old as most of the original construction is still in place. The interior is in need of painting and flooring has only been updated in one room with the remaining flooring being original from 1987. In addition, the HVAC system is outdated and inefficient; bids to replace are approximately \$7,500 or \$8,000, which were prepared in 2020 and 2021. Kitchen cabinets and plumbing are original and the overhead garage door is described as being in bad condition along with original windows and guttering.

The comparables set forth in the Section V grid analysis depicts parcels that range in size from 10,019 to 43,560 square feet of land area. Each comparable is improved with either a 1-story or a 1.5-story dwelling of brick and frame exterior construction. The homes range in age from 33 to 61 years old and range in size from 1,392 to 2,296 square feet of living area. Three comparables have full or partial basements, two of which have finished area and one of which has a rough-in bath. Features include central air conditioning and a garage ranging in size from 483 to 600 square feet of building area. Three comparables each have a fireplace. The comparables sold from April 2020 to March 2023 for prices ranging from \$174,100 to \$269,900 or from \$111.06 to \$138.84 per square foot of living area, including land.

In a brief, the appellant contends that the subject parcel is overvalued as the rear 25 feet of lot depth is on a 45% incline/slope, heavily wooded and “basically unusable,” but for depositing yard waste. In support of this assertion, the appellant outlined four “somewhat recent” and one dated sale of vacant residential sites, where the dated sale is the last sale of a vacant parcel in the subject’s immediate neighborhood. The land sale comparables are located from .3 of a mile to 4.02-miles from the subject property. The sites range in size from 11,434 to 92,347 square feet of land area. The comparables sold from August 2011 to November 2021 for prices ranging from \$46,000 to \$225,000 or from \$1.97 to \$4.02 per square foot of land area. From this data, the appellant contends the subject lot should have a sale price of \$4.00 per square foot or approximately \$60,000, rounded.

The appellant also submitted a copy of the decision issued by the Property Tax Appeal Board for the subject property for tax year 2022 where the parties agreed to a reduced total assessment of \$80,120. In light of the parties’ recent agreement, the appellant contends for tax year 2023, the subject should not be valued greater than \$240,000 given its physical condition which has not improved.

The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.0818 issued by the board of review and which raised the subject’s assessment from \$84,410 to \$91,310.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$80,120 which would reflect a market value of \$240,384 or \$127.46 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal." As noted previously, the appellant provided a copy of the final equalized assessment of the subject property of \$91,310. The subject's equalized assessment reflects a market value of \$273,957 or \$145.26 per square foot of living area, when applying the statutory level of assessment of 33.33%.² The subject's equalized land assessment of \$22,790 reflects a market value of \$68,377 or \$4.35 per square foot of land area.

In response to the appellant's market value evidence, the board of review contends the comparable data presented is less similar to the subject than the board of review's comparable sales data in age, size, style and/or amenities. Furthermore, each board of review comparable is within 2-miles of the subject property and sold within a year of January 1, 2023.

In support of the equalized assessment of the subject property, the board of review submitted four comparable sales located from .94 of a mile to 1.80-miles from the subject. None of the comparables are located in the same neighborhood code assigned to the subject. The parcels range in size from 3,030 to 29,475 square feet of land area. Each comparable is improved with a one-story dwelling of brick and frame exterior construction. The homes range in age from 32 to 38 years old and range in size from 1,737 to 2,039 square feet of living area. Each comparable has a full basement, which have finished area. Features include a fireplace and a garage of either 506 or 528 square feet of building area. The comparables sold from January to November 2022 for prices ranging from \$305,000 to \$354,000 or from \$173.61 to \$198.80 per square foot of living area, including land.

As to the land value argument, the board of review supplied three recent lot sales located within 3-miles of the subject (Grid #2). The parcels are located from .88 of a mile to 2.85-miles from the subject. The parcels range in size from 11,585 to 13,120 square feet of land area. These vacant land comparables sold from June 2022 to December 2023 for prices ranging from \$60,000 to \$85,900 or from \$5.18 to \$7.05 per square foot of land area.

Furthermore, the board of review submitted an equity grid analysis (Grid #3) in support of the subject's land assessment, and which depicts that the subject's land assessment is below these equity comparables as well. The Board has given no consideration to this equity data as the basis of this appeal is market value and equity data is not responsive to this appeal.

Based on the foregoing evidence and arguments, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a 17-page letter with attachments. The appellant argued, in part, the board of review's evidence lacked recent photographs of the comparable data presented. After receiving the board of review's evidentiary submission, the appellant personally viewed the exteriors and submitted photographs of each improved comparable "from the street" and each

² Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

vacant land sale. The appellant notes there is no indication that the improved comparables were inspected by the board of review for analysis and consideration of similarities/dissimilarities of the subject and comparable dwellings. No evidence was presented by the board of review as to whether the properties were listed on the open market for sale other than providing the PTAX-203 Transfer Declaration for the vacant lots, indicating the properties were advertised for sale.³

Appellant criticized board of review improved sale #4 for its location adjacent to “highly desirable” Sunset Hills County Club and is a “villa-style” residence in a Planned Unit Development which is dissimilar to the subject property. None of the improved comparable sales are located in the subject’s subdivision and none are located on the same street as the subject, like appellant’s comparable #3. None of the board of review data reflects whether the comparable parcels have a steep slope like the subject. As to effective age of the comparables from the board of review, the appellant contends the reported effective ages of the properties based on the supporting property record cards indicate these homes have newer effective ages as compared the subject’s reported age of 34 years. The property record cards depict effective ages ranging from 19 to 31 years old.

Appellant criticized the board of review vacant land sales asserting comparable #1 is located in a “villa” development and has R-2 Multiple Family Dwelling District zoning whereas the subject is zoned R-1 Single Family Residence District. Land sale #2 is in a newer subdivision with newer homes typically 10 to 20 years old and unlike the subject property. Land sale #3 is located in Dunlap Lake subdivision which has a “highly-regarded” homeowner’s association and where all parcels in the development have lake access rights. This is in contrast to the subject, which subdivision has a lake, but only frontage lots on the lake have lake access.

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.Admin.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.Admin.Code §1910.65(c).

The parties submitted a total of eight improved comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant’s comparable sales #3 and #4, which are each significantly different than the subject dwelling in living area square footage, in addition to comparable #3 being significantly older than the subject dwelling. The Board has also given reduced weight to the board of review improved comparable sales which depict sales prices which are each substantially above the subject’s equalized estimated market value of \$273,957, suggesting that these properties are dissimilar to, and possibly superior to, the subject.

³ In this regard, the Board notes that a party in rebuttal may include evidence to explain, repel, counteract or disprove data (i.e., the appellant could supply listing data for the board of review comparables regarding condition issues, etc.) (86 Ill.Admin.Code Sec. 1910.66(a)(3)).

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, which are more similar to the subject in location, design, age, dwelling size and some features, than other improved comparable sales in the record. Each of these two best comparables necessitate upward adjustments to make them more equivalent to the subject in finished basement area and garage size as the subject has more finished basement area and a larger garage than either of these comparables. The properties sold in February and March 2023 for prices of \$265,000 and \$269,900 or for \$135.41 and \$138.84 per square foot of living area, including land, which is below the subject's equalized estimated market value of \$273,957 or \$145.26 per square foot of living area, including land. After reviewing the record and considering the evidence, including the subject's condition, the Property Tax Appeal Board finds that a reduction in the subject's assessment is supported.

However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based upon notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal 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). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported to reflect the subject's pre-equalized estimated market value of \$253,255 or \$134.28 per square foot of living area, including land, which is well-supported by appellant's comparables #1 and #2 given the appellant's unrefuted evidence contending that the subject dwelling has not been upgraded and has many original interior features. Nevertheless, the reduction to be afforded to the subject property is limited to the increase in the assessment caused by the application of the equalization factor.

Having reduced the subject's assessment to the pre-equalized land and improvement assessments, the Board finds the subject's land assessment is also correct reflecting a market value of \$4.02 per square foot of land area and no further land assessment reduction is either warranted on this record nor allowed by the Property Tax Code Sec. 16-180.

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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