



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

APPELLANT: Matthew Darr
DOCKET NO.: 23-04833.001-R-1
PARCEL NO.: 19-2-08-16-15-406-013

The parties of record before the Property Tax Appeal Board are Matthew Darr, 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: \$6,330
IMPR.: \$21,320
TOTAL: \$27,650

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 frame exterior construction with 1,062 square feet of living area.¹ The dwelling was constructed in 1935 and is approximately 88 years old. Features of the home include a partial basement, central air conditioning, and a 180 square foot garage. The property has a 5,573 square foot site and is located in East Alton, Wood River Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 28, 2020 for a price of \$24,900. The appellant completed Section IV of the appeal petition disclosing the seller as Matthew R. Darr, Trustee of the Matthew R. Darr Declaration of Trust, the parties to the sale

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in its property record card presented by the board of review which was not refuted by the appellant.

were not related, the property was advertised for sale with a yard sign, the sale was not due to foreclosure, and the sale was by contract for deed dated May 28, 2020. In support of the sale, the appellant submitted a copies of a Contract for Deed dated May 28, 2020 between Matthew R. Darr, Trustee, as seller, and Samantha Dunnivant and Blake Dunnivant, as buyers; an Affidavit to Comply with Plat Act and Tract Survey Requirements dated May 28, 2020; and a Memorandum of an Installment Sale Contract dated May 28, 2020. The Contract for Deed provides for a final installment payment due on June 15, 2022. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$9,000 which would reflect a market value of \$27,002.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,520 prior to equalization. The subject's equalized assessment of \$27,650 reflects a market value of \$82,958 or \$78.11 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

The board of review indicated 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 1.0835 for Wood River Township which increased the subject's total assessment from \$25,520 to \$27,650.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.51 of a mile from the subject. The parcels range in size from 5,059 to 8,545 square feet of land area and are improved with 1-story homes ranging in size from 988 to 1,204 square feet of living area. The dwellings range in age from 85 to 95 years old. Each home has a basement, central air conditioning, and a garage. The comparables sold from May 2021 to April 2023 for prices ranging from \$79,900 to \$87,500 or from \$67.48 to \$85.93 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's appeal is based on a sale by contract for deed where the seller is the appellant. The board of review argued its comparables demonstrate the contract for deed price was not reflective of market value.

The subject's property record card presented by the board of review depicts a deed recorded on March 19, 2024, identifying "Samantha Dunnivant and" as grantor and "Matthew R. Darr Declaration" as grantee. Based on this evidence the board of review requested confirmation of the subject's assessment.

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

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.

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 Board finds the best evidence of market value in the record to be the board of review's comparables #2 and #4, which sold more proximate in time to the assessment date than the other sales in this record and are similar to the subject in design, dwelling size, age, location, and features. These two most similar comparables sold for prices of \$79,900 and \$84,900 or \$67.48 and \$85.93 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$82,958 or \$78.11 per square foot of living area, including land, which is bracketed by the best two comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Moreover, it is questionable whether the sale actually occurred given at least one of the contract buyers conveyed an interest in the property back to the contract seller, indicating a default under the contract for deed, and the seller remains the owner of the subject property even though the final payment due date under the contract for deed has passed. Based on this record the Board finds the subject's assessment is reflective of market value 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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