



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

APPELLANT: Roy Collins
DOCKET NO.: 23-04958.001-R-1
PARCEL NO.: 24-1-01-13-00-000-007.001

The parties of record before the Property Tax Appeal Board are Roy Collins, 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: \$9,920
IMPR.: \$28,350
TOTAL: \$38,270

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of 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 is improved with a one-story dwelling of frame construction containing 1,092 square feet of living area. The dwelling was constructed in 1963 and is approximately 60 years old. Features of the home include a full basement, central air conditioning, one bathroom, and an attached garage with 728 square feet of building area. The property has a 68,800 square foot site located in Godfrey, Godfrey Township, Madison County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of brick or frame exterior construction that range in size from 1,000 to 1,184

¹ The Board finds the subject's estimated land area as reported by the board of review of 68,800 square feet is supported by the copy of the subject's parcel detail sheet submitted by the appellant indicating the subject has a 1.58-acre site.

square feet of living area.² The comparables were built from 1955 to 1961 and range in age from 62 to 68 years old. Each property has a full unfinished basement, central air conditioning, and one bathroom. Comparable #3 has a fireplace. Comparables #1 and #2 each have a garage with 475 and 500 square feet of building area, respectively. These properties have sites or homesites ranging in size from 32,670 to 73,616 square feet of land area.³ The comparables are located approximately two miles from the subject property. These properties have land or homesite assessments ranging from \$4,880 to \$8,190 or from \$.111 to \$.155 per square foot of land area. The comparables have improvement assessments ranging from \$22,340 to \$27,230 or from \$18.87 to \$26.64 per square foot of living area. The appellant requested the subject's land assessment be reduced to \$9,070 and the improvement assessment be reduced to \$25,930.

The appellant also submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the board of review increased the subject's assessment from \$35,000 to \$38,270 by the application of a township equalization factor of 1.0935.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized total assessment for the subject of \$35,000. The subject property has an equalized land assessment of \$9,920 or \$.144 per square foot of land area and an equalized improvement assessment of \$28,350 or \$25.96 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of frame construction that range in size from 1,000 to 1,144 square feet of living area. The homes range in age from 60 to 65 years old. Each property has an unfinished basement, central air conditioning, one bathroom, and a garage ranging in size from 360 to 912 square feet of building area. The comparables have sites ranging in size from 32,941 to 65,373 square feet of land area. The comparables are located from approximately .58 to 3.51 miles from the subject property. The comparables have land assessments ranging from \$5,340 to \$8,790 or from \$.125 to \$.181 per square foot of land area. These properties have improvement assessments ranging from \$29,130 to \$33,550 or from \$26.92 to \$29.96 per square foot of living area. Board of review comparable #2 is the same property as appellant's comparable #2, however, the reported assessments are different, which appears to be caused by the appellant using the pre-equalized assessment of the comparable while the board of review used the equalized assessment of the property.

In a written statement the board of review asserted that the subject's improvement assessment is below the four comparables it submitted and is below the median of the comparables on a per square foot of living area basis. The board of review contends that a reduction in the subject's assessment is not warranted.

² The appellant submitted copies of the parcel detail sheets for the comparables from which some of the descriptive information was obtained.

³ The copy of the parcel detail sheet for comparable #1 disclosed the property has a 20.66 acre site with a 1.19-acre or 51,836 square foot homesite with an assessment of \$8,040, 14.06 acres of cropland, 4.35 acres of other farmland, and 1.06 acres of wasteland.

Conclusion of Law

The appellant 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the appellant filed the appeal from a final decision of the board of review applying a township equalization factor of 1.0935 increasing the subject's assessment from \$35,000 to \$38,270. 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).

The parties submitted information on six comparables with one comparable being a duplicate submitted by the parties. The Board finds, based on the differences in the assessments of the common comparable submitted by the parties, the appellant may have used the pre-equalized assessments of the comparables which detracts from the weight of his argument. Nevertheless, absent conclusive evidence that the appellant used the pre-equalized assessments of the comparables, the appellant's evidence will be considered.

With respect to the land assessment, the comparables submitted by the parties have land or homesite assessments ranging from \$4,880 to \$8,790 or from \$.111 to \$.181 per square foot of land area. The subject has a land assessment of \$9,920 or \$.144 per square foot of land area, which is above the overall range of the land assessments but is within the range on a per square foot of land area basis. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the comparables submitted by the parties are improved with homes that are relatively similar to the subject in style, age, size, and most features. These properties have improvement assessments ranging from \$22,340 to \$33,550 or from \$18.87 to \$29.96 per square foot of living area. The subject's improvement assessment of \$28,350 or \$25.96 per square foot of living area falls within the range established by the comparables in this record. 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 improvement 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: _____

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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