



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

APPELLANT: Christopher & Kathleen Byron  
DOCKET NO.: 20-07791.001-R-1  
PARCEL NO.: 14-2-15-14-05-103-007

The parties of record before the Property Tax Appeal Board are Christopher & Kathleen Byron, the appellants, by attorney Christopher Byron of Byron Carlson Petri & Kalb, LLC in Edwardsville; 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:** \$28,280  
**IMPR.:** \$183,540  
**TOTAL:** \$211,820

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from an equalization 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 2020 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 two-story dwelling of frame and masonry exterior construction with 5,072 square feet of living area.<sup>1</sup> The dwelling was constructed in 2014. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an 891 square foot garage. The property has an approximately .34-acre site and is located in Edwardsville, Edwardsville Township, Madison County.

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<sup>1</sup> The Board finds the best description of the subject dwelling is found in the evidence that was presented by the appellants, which contained exterior photographs of the dwelling depicting a two-story design, whereas the board of review described the dwelling as a one-story design. The appellants also revealed the subject dwelling has a finished basement, which was not reported by the board of review nor was it depicted in the subject's property record card provided by the board of review.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located in Edwardsville, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from .46 of an acre to 5 acres of land area. The comparables are improved with one-story or two-story dwellings of brick and frame, masonry and frame or frame and stone exterior construction ranging in size from 3,257 to 4,896 square feet of living area. The dwellings were built from 1999 to 2010. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and either a three-car or a five-car garage. The comparables sold from October 2020 to April 2021 for prices ranging from \$525,000 to \$593,100 or from \$110.29 to \$174.70 per square foot of living area, including land. The appellants also revealed in the petition and grid analysis that the subject was purchased in June 2020, six months after the lien date of January 1, 2020, for a price of \$750,000 or for \$147.87 per square foot of living area, including land.

Based on this evidence the appellants requested the subject's assessment be reduced to its pre-equalized assessment of \$208,280, which would reflect a market value of \$624,902 or \$123.21 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellants also submitted a copy of Madison County assessment notice disclosing the board of review increased the subject's assessment from \$208,280 to \$211,820 through the application of an Edwardsville Township equalization factor of 1.0170 applied to all non-farm parcels for tax year 2020 in the township.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$211,820. The subject's assessment reflects a market value of \$652,557 or \$128.66 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Madison County of 32.46% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted property record cards for three comparable sales and indicated the properties were located either next door, the next street over or two streets over from the subject property. The property record cards depict the comparables are improved with one-story or part two-story and part one-story dwellings of frame and masonry exterior construction ranging in size from 3,141 to 3,961 square feet of living area. The dwellings were built from 1996 to 2012. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 872 to 984 square feet of building area. Comparable #2 has a 448 square foot inground swimming pool. The comparables sold from April 2020 to August 2021 for prices ranging from \$680,000 to \$775,000 or from \$171.67 to \$246.74 per square foot of living area, including land. The board of review evidence also revealed the subject was purchased in June 2020 for a price of \$750,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants did not submit rebuttal to refute any of the board of review's submission.

### Conclusion of Law

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

The record contains seven suggested comparable sales for the Boards consideration, along with the recent sale of the subject property. The Board has given less weight to the appellants' comparables #1 and #3, as well as the board of review comparables due to their considerably smaller dwelling sizes and/or older ages, when compared to the subject. Furthermore, the appellants' comparables #1 and #3 have dissimilar one-story designs, when compared to the subject's two-story design. Additionally, the appellants' comparable #1 has a considerably larger site size of 5-acres, when compared to the subject, and board of review comparable #2 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #4, along with the sale of the subject property. These two comparables are each overall more similar to the subject in site size, dwelling size, design, age and some features. However, both of these comparables have somewhat smaller dwelling sizes and are slightly older in age, when compared to the subject dwelling built in 2014, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these two comparables sold in March and April 2021 for prices of \$540,000 and \$593,100 or for \$110.29 and \$128.93 per square foot of living area, including land, respectively. While the subject's equalized assessment reflects a market value of \$652,557 or \$128.66 per square foot of living area, including land, which is above the overall price of the two best comparables in the record, bracketed by these comparable sales on a price per square foot basis, but most importantly is below the subject's June 2020 purchase price of \$750,000 or \$147.87 per square foot of living area, including land. Based on these two comparable sales, the subject's higher overall value appears to be justified given its larger dwelling size and newer age. Furthermore and the true primary consideration in market value is that the subject's estimated market value as reflected by its equalized assessment is considerably less than the subject's June 2020 purchase price of \$750,000.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33⅓% of fair cash value. Docket No: 09-05022.001-R-2 3 of 5 (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1- 50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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)).

A contemporaneous sale between two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Our supreme court has at least indicated that a sale of property during the tax year in question is a “relevant factor” in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1<sup>st</sup> Dist. 1983).

Therefore, based on this record 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:

September 19, 2023



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

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