



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

APPELLANT: Andrew and Erin Krieger  
DOCKET NO.: 22-03837.001-R-1  
PARCEL NO.: 14-2-15-24-03-301-001

The parties of record before the Property Tax Appeal Board are Andrew and Erin Krieger, the appellants, 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:** \$34,240  
**IMPR.:** \$132,227  
**TOTAL:** \$166,467

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2022 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 part one-story and part two-story dwelling of brick, frame, and stone exterior construction with 3,466 square feet of living area.<sup>1</sup> The dwelling was constructed in 2011. Features of the home include a basement with finished area, central air conditioning, a fireplace, an inground swimming pool, and an 849 square foot garage. The property has a 27,400 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two one-story dwellings, one two-story dwelling and one part one-story and part two-story dwelling of brick and frame or stone and frame exterior construction that range in size from 3,128 to 4,018

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<sup>1</sup> The appellants noted on their spreadsheet the subject was a 1.5-story structure, however, the subject's property record card and diagram indicated the subject is a part one-story and part two-story structure.

square feet of living area.<sup>2</sup> The homes were built from 2004 to 2009. Each property has a basement with three having finished area, one or two fireplaces, central air conditioning, an inground swimming pool, and a garage ranging in size from 660 to 834 square feet of building area. These properties are located within one to two blocks of the subject property and share the same assessment neighborhood code as the subject property. Their improvement assessments range from \$123,870 to \$143,630 or from \$35.75 to \$40.48 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$132,227.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,010. The subject property has an improvement assessment of \$147,770 or \$42.63 per square foot of living area. In support of its contention of the correct assessment the board of review only submitted the subject's property record card.

### **Conclusion of Law**

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted four equity comparables to support their position, while the board of review did not provide any equity comparables or any other documentation, other than the subject's property record card, to support its position. The Board finds the best and only evidence of assessment equity to be the appellants' comparables, which have varying degrees of similarity with the subject property in terms of age, location, types of amenities and amount of living area. The comparables had improvement assessments ranging from \$123,870 to \$143,630 or from \$35.75 to \$40.48 per square foot of living area. The subject's improvement assessment of \$42.63 per square foot of living area falls above the range established by the only comparables in this record. The Board finds the two most similar comparables in terms of style of construction are comparables #3 and #4, which are a two-story dwelling and a part one-story and part two-story dwelling. These properties have improvement assessments of \$123,870 and \$143,630 or \$39.60 and \$35.75 per square foot that are both lower than the subject's improvement assessment on a per square foot basis. Based on this evidence and after considering any appropriate adjustments to the comparables for differences from the subject, the Board finds the appellants demonstrates with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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<sup>2</sup> The appellants' spreadsheet listed their comparable #4 as being a 1.5-story dwelling, however the property record card and diagram for this property indicate it is a part one-story and part two-story dwelling.

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: March 26, 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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