



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

APPELLANT: Meagan McKay  
DOCKET NO.: 23-00054.001-R-1  
PARCEL NO.: 19-2-08-22-09-102-017

The parties of record before the Property Tax Appeal Board are Meagan McKay, 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:** \$3,190  
**IMPR.:** \$29,550  
**TOTAL:** \$32,740

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 consists of a 1-story dwelling of brick exterior construction with 1,066 square feet of living area. The dwelling was built in 1961.<sup>1</sup> Features of the home include a basement, central air conditioning, a fireplace, one full bathroom, and a 315 square foot garage. The property has a 9,000 square foot site and is located in Wood River, Wood River Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales located within one block from the subject. The

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<sup>1</sup> The parties differ regarding the subject's features and amenities. The Board finds the best evidence of these features and amenities is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

parcels range in size from 7,190 to 8,700 square feet of land area<sup>2</sup> and are improved with 1-story homes of masonry exterior construction ranging in size from 962 to 1,186 square feet of living area. The dwellings were built in 1961 or 1963. Each home has a basement, central air conditioning and one full bathroom. Comparable #1 also has a half bathroom. Two homes each have a 264 or a 312 square foot garage and one home has a 234 square foot carport. The comparables sold in March or May 2023 for prices ranging from \$92,000 to \$105,000 or from \$77.57 to \$109.15 per square foot of living area, including land.

The appellant also submitted evidence disclosing the subject property was purchased on February 26, 2018 for a price of \$46,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$28,922.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,740. The subject's assessment reflects a market value of \$98,230 or \$92.15 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.07 of a mile from the subject. Comparables #2, #3, and #4 are the same properties as the appellant's comparables #2, #3, and #1, respectively, which are described above. Comparable #1 has a 7,250 square foot site that is improved with a 1-story homes of brick exterior construction with 980 square feet of living area. The dwelling was built in 1961 and features a basement, central air conditioning, and a 336 square foot garage. The board of review reported this home has one full bathroom. This comparable sold in May 2022 for a price of \$127,000 or \$129.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the board of review's comparable #1 sold too remote in time to be indicative of the subject's market value as of the assessment date and has one more bathroom than the subject.<sup>4</sup> The appellant asserted this property has a fenced in backyard, a shed with electricity, and hardwood flooring in the bedrooms, as described in a listing sheet presented by the appellant.

### **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

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<sup>2</sup> The parties differ regarding the features and amenities of the appellant's comparables, which are common to both parties. The Board finds the best evidence of their features and amenities are found in the board of review's evidence, which is supported by the property record cards for these comparables, which were not refuted by the appellant in written rebuttal.

<sup>3</sup> 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. Admin. 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.

<sup>4</sup> The Board finds this comparable has one full bathroom and one half bathroom as described in the listing sheet presented by the appellant.

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

The record contains a total of four comparable sales and evidence of a February 2018 sale of the subject property. The Board gives less weight to the February 2018 sale of the subject as this sale occurred more remote in time from the assessment date and is less likely to be indicative of market value as of that date.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the parties. These comparables sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and some features, although two comparables each have a half bathroom unlike the subject and one comparable has a carport rather than a garage like the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables sold for prices ranging from \$92,000 to \$127,000 or from \$77.57 to \$129.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$98,230 or \$92.15 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The subject's assessment is also well supported by the most similar comparable in this record, the appellant's comparable #3/board of review's comparable #3, which has one full bathroom and a garage like the subject and is the most similar to the subject in site size and sold for a price of \$105,000 or \$109.15 per square foot of living area, including land, which is above the market value reflected by the subject's assessment.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

August 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Meagan McKay  
954 Willow Street  
Wood River, IL 62095

COUNTY

Madison County Board of Review  
Madison County Admin. Bldg.  
157 North Main St., Suite 222  
Edwardsville, IL 62025