



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

APPELLANT: Lori Grainger  
DOCKET NO.: 23-04087.001-R-1  
PARCEL NO.: 17-2-20-11-09-104-004

The parties of record before the Property Tax Appeal Board are Lori Grainger, 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 **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:** \$6,740  
**IMPR.:** \$56,590  
**TOTAL:** \$63,330

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 two-story dwelling of vinyl siding exterior construction with 1,920 square feet of living area.<sup>1</sup> The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning and 528 square foot garage. The property has an approximately 9,453 square foot site and is located in Granite City, Nameoki Township, Madison County.<sup>2</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that are located from

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<sup>1</sup> The Board finds the best description of the size of the subject dwelling's was provided by the appellant, since the board of review's grid analysis and the subject's property record present conflicting dwelling sizes and do not report the subject's finished basement area.

<sup>2</sup> The parties differ as to the subject's site size. The Board finds the best description of size was provided by the appellant, since the subject's property record card does not contain any data regarding the size of the subject site.

approximately .5 of a mile to 1 mile from the subject property. The comparables have sites that range in size from 6,510 to 12,110 square feet of land area. The comparables are improved with a part one-story and part two-story dwelling,<sup>3</sup> a tri-level dwelling and a bi-level dwelling of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,764 to 2,109 square feet of living area. The comparables are from 14 to 59 years old. The appellant reported that each comparable has a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 483 to 600 square feet of building area. The comparables sold from August 2022 to January 2024 for prices ranging from \$154,000 to \$175,500 or from \$82.98 to \$98.87 per square feet of living area, including land. The appellant provided computer generated screenshots for each comparable that included the sale date, sale price and exterior photographs of each comparable dwelling. The grid analysis also revealed the subject property was purchased on June 27, 2023 for \$190,000.

The appellant submitted a copy of Madison County "Notice of Final Decision on Assessed Value by the Board of Review" disclosing the board of review increased the subject's assessment from \$58,710 to \$64,680 through the application of a township equalization factor of 1.1018.

Based on this evidence the appellant requested the subject's assessment be reduced to \$39,500, which would reflect a market value of \$118,512 or \$61.72 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal." As noted previously, the appellant provided a copy of the final equalized assessment of the subject property of \$64,680, which reflects a market value of \$194,059 or \$101.07 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.<sup>4</sup>

In response to the appeal, the board of review submitted a copy of the subject's property record card and a letter prepared by Stephanie Pennington, Madison County Board of Review. Pennington stated, "The neighborhood was established in the mid 1960's so the homes are more than 50 years old, but the subject's original home on this lot was demolished in 20024 [sic] and the current home was built in 2008. Therefore, there are no comparable sales in this neighborhood and the board of review only found one sales comparable (BOR Comp #2)."

With respect to the appellant's comparables, Pennington stated the board of review did not consider these comparables since they are different styles than the subject property and two of the comparables are much older in age. Pennington also stated, "The board of review notes that the appellant purchased this home in a valid sale for \$190,000 in June of 2023. The home is currently assessed at \$64,680, fair market value of \$194,040. If the multiplier is removed the property will be assessed at \$58,710, fair market value of \$176,130, which is \$13,870 less than what they paid for the property one year ago."

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<sup>3</sup> The appellant provided exterior photographs of the comparables, where comparable #1 is depicted as a part one-story and part two-story dwelling.

<sup>4</sup> Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties that are located from .77 of a mile to 1.23 miles from the subject property. Sales data was provided for comparable #2. Since no sales data was provided for comparables #1 and #3 in order to address the appellant's overvaluation argument, the Board will not further address these comparables in this analysis. The board of review reported that comparable #2 has a 13,299 square foot site that is improved with a two-story dwelling of frame exterior construction containing 1,916 square feet of living area. The dwelling is 18 years old and features an unfinished basement, central air conditioning, a fireplace, a 460 square foot garage and an inground swimming pool. This property sold in March 2022 for a price of \$256,900 or \$134.08 per square foot of living area, including land.

Based on this evidence, the board of review did not believe a reduction was warranted.

### **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.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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Property Tax Appeal Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822

(4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains four comparables sales provided by the parties for the Board's consideration. The record also disclosed the subject property was purchased in June 2023 for a price of \$190,000 and according to the board of review, the sale was "valid." The Board has given less weight to the appellant's comparables #2 and #3 due to their considerably older dwelling ages, when compared to the subject.

The Board finds the appellant's comparable #1 and board of review comparable sale #2 are similar to the subject in location, dwelling size and age. However, both comparables have larger site sizes and board of review comparable #2 has an inground swimming pool, unlike the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Conversely both comparables lack basement finish, suggesting upward adjustments would be necessary. Nevertheless, these two comparables sold in January 2024 and March 2022 for prices of \$175,500 and \$256,900 or for \$98.87 and \$134.08 per square foot of living area, including land, respectively. The subject's total equalized assessment reflects a market value of \$194,059 or \$101.07 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record but is greater than the subject's purchase price. Therefore, after considering the sale of the subject property, along with the best comparable sales presented by the parties, the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate to reflect the subject's purchase price.

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: \_\_\_\_\_

December 17, 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

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