



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

APPELLANT: Paul Craig  
DOCKET NO.: 23-04116.001-R-1  
PARCEL NO.: 17-2-20-11-09-105-018

The parties of record before the Property Tax Appeal Board are Paul Craig, 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:** \$6,840  
**IMPR.:** \$21,710  
**TOTAL:** \$28,550

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 one-story dwelling of brick exterior construction with 1,352 square feet of living area. The dwelling was constructed in 1965 and is approximately 58 years old. Features of the home include a crawl space foundation, central air conditioning and one-bathroom. The property has an approximately 8,711 square foot site and is located in Granite City, Nameoki Township, Madison County.<sup>1</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 approximately 1.5 miles from the subject property. The comparables have sites that range in size from 6,011 to 7,701 square feet of land area. The comparables are improved with one-story dwellings of vinyl siding or brick exterior construction ranging in size from 1,352 to 1,415 square feet of living

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<sup>1</sup> The Board finds the best description of the subject's site size was provided by the board of review, which was not refuted by the appellant.

area. The comparables are from 57 to 62 years old. Each comparable has central air conditioning, one bathroom and a garage ranging in size from 357 to 560 square feet of building area. Comparable #2 has a fireplace. The comparables sold from November 2021 to June 2023 for prices ranging from \$65,000 to \$75,000 or from \$48.08 to \$54.59 per square feet of living area, including land.

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 \$25,910 to \$28,550 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 \$25,910, which would reflect a market value of \$77,738 or \$57.50 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 \$28,550, which reflects a market value of \$85,659 or \$63.36 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.<sup>2</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 appellant is requesting that the multiplier for the 2023 assessment be removed. The board of review contended that the appellant's comparables #1 and #3 are located in a different township, and comparable #2 is not a brick home.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties that area located within .87 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,997 to 10,049 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,100 to 1,340 square feet of living area. The dwellings are from 56 to 59 years old. Comparable #3 has a basement. Each comparable has central air conditioning and one bathroom. Two comparables each have a 520 square foot garage. The comparables sold from January 2021 to October 2022 for prices ranging from \$97,500 to \$153,000 or from \$85.23 to \$122.73 per square feet of living area, including land. Based on this evidence, the board of review does not believe a reduction is 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

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<sup>2</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.

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.

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 six comparables sales provided by the parties for the Board's consideration. The Board has given less weight to the appellant's comparables due to their locations being more than one mile away from the subject. The Board has given reduced weight to board of review comparable #1 as the sale occurred 24 months prior to the January 1, 2023 assessment date and is thus less likely to be indicative of the subject's market value as of the lien date at issue.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which have sale dates that occurred more proximate in time to the January 1, 2023 assessment date. These two comparables are overall more similar to the subject in location and are relatively similar to the subject in dwelling size, design and age. However, board of review comparable #2 has a garage, unlike the subject and board of review comparable #3 has a basement, when compared to the subject's crawl-space foundation, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in June and October 2022 for prices of \$153,000 and \$135,000 or for \$114.18 and \$122.73 per square foot of living area, including land, respectively. The subject's total

equalized assessment reflects a market value of \$85,659 of \$63.36 per square foot of living area, including land, which is considerably less than the two best comparable sales in the record. Therefore, after considering adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

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

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

APPELLANT

Paul Craig  
3817 John Glenn Drive  
Granite City, IL 62040

COUNTY

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