



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Leslie Craig  
DOCKET NO.: 23-04121.001-R-1  
PARCEL NO.: 17-2-20-11-05-101-040

The parties of record before the Property Tax Appeal Board are Leslie 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:** \$9,280  
**IMPR.:** \$34,830  
**TOTAL:** \$44,110

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 is improved with a part split-level and part 1-story dwelling of frame exterior construction containing 1,154 square feet of ground floor area.<sup>1</sup> The dwelling was constructed in 1977 and is approximately 46 years old. Features of the property include a partial basement with finished area,<sup>2</sup> central air conditioning, 1½ bathrooms and an attached garage with 1,070 square feet of building area. The property has an approximately .57-acre or 24,909 square foot site and is located in Granite City, Nameoki Township, Madison County.<sup>3</sup>

---

<sup>1</sup> The subject's dwelling size was obtained from the subject's property record card submitted by the board of review. The appellant had reported the subject dwelling has 1,591 square feet of living area, which suggests the appellant included the below ground area.

<sup>2</sup> The appellant revealed in the appeal petition that the subject dwelling has a partial basement with finished area, which was not depicted in the subject's property record card. Thus, the Board recognizes the subject is likely not being assessed for finished basement area.

<sup>3</sup> The board of review reported the subject's site size to be 24,909 square feet of land area, which was not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located from approximately 1 to 3 miles from the subject property. The comparables have sites that contain 7,492 or 15,681 square feet of land area. The appellant reported the comparables are improved with split-level or single-story dwellings of vinyl, brick or brick and vinyl exterior construction ranging in size from 1,350 to 1,588 square feet of living area. The comparables are from 39 to 62 years old. Comparable #4 has a basement with finished area. Each comparable has central air conditioning and three comparables each have a garage ranging in size from 312 to 660 square feet of building area. Comparable #3 has a fireplace. The comparables sold from May 2021 to December 2023 for prices ranging from \$94,000 to \$122,500 or from \$59.19 to \$90.74 per square feet of living area, including land.

The appellant submitted a copy of the 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 \$40,030 to \$44,110 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 \$40,030, which would reflect a market value of \$120,102 or \$104.07 per square foot of ground floor 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 \$44,110, which reflects a market value of \$132,343 or \$114.68 per square foot of ground floor area, including land, when applying the statutory level of assessment of 33.33%.<sup>4</sup> The notes on appeal also indicated the appellant did not file a complaint with the board of review.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located from .55 of a mile to .88 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,157 to 12,160 square feet of land area. The board of review reported the comparables are improved with split-level<sup>5</sup> dwellings of frame exterior construction ranging in size from 768 to 1,092 square feet of ground floor area. The dwellings are from 33 to 40 years old. Each comparable has central air conditioning and from 1½ to 2½ bathrooms. Two comparables each have a garage containing 299 or 432 square feet of building area. The comparables sold from August 2021 to November 2023 for prices ranging from \$145,000 to \$200,000 or from \$132.78 to \$260.42 per square feet of ground floor area, including land.

The board of review also submitted a letter prepared by Stephanie Pennington of the Madison County Board of Review. Pennington stated the subject is a split level/one-story, but only 50

---

<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 figures for tax year 2023.

<sup>5</sup> The property record cards provided by the board of review described comparables #2, #3 and #4 as bi-level dwellings.

square feet are one-story and that it is difficult to find comparable sales of this same style. The board of review argued that the appellant's comparable #1 is not a valid sale and the appellant's comparable #4 is a different style home located in a different township. The board of review also submitted a grid analysis of the appellant's four comparables with handwritten notations indicating comparable #1 was not a valid sale; comparable #2 has a dwelling of frame exterior construction that is 38 years old with 768 square feet of ground floor area and 1½ bathrooms; comparable #3 has a dwelling of frame exterior construction that is 35 years old with 864 square feet of ground floor area and a 432 square foot garage; and comparable #4 is a single story dwelling located in a different township. The board of review reported that the appellant's comparable #3 sold for \$110,000 and that the appellant's comparables #2 and #3 sold for prices of \$134.11 and \$127.31 per square foot of ground floor area based on the corrected sizes of these two dwellings, which was not refuted by the appellant.

Based on this evidence, the board of review requested no change in the subject's assessment.

### **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 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 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 eight comparables sales provided by the parties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4, along with board of review comparables #2 and #3 as their sale dates occurred in 2021, less proximate in time to the January 1, 2023 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #3, along with board of review comparables #1 and #4, which are relatively similar to the subject in location and age. However, these three comparables have smaller site sizes, smaller dwelling sizes and smaller garage sizes, if any, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold from April 2022 through December 2023 for prices ranging from \$100,000 to \$200,000 or from \$72.57 to \$260.42 per square foot of ground floor area, including land. The subject's total equalized assessment reflects a market value of \$132,343 or \$114.68 per square foot of ground floor area, including land, which falls within the overall price range of the best comparables in the record but below the range on a price per square foot of ground floor area. 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: \_\_\_\_\_

January 21, 2025



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

Leslie Craig  
3967 Lake Street  
Granite City, IL 62040

COUNTY

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