



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

APPELLANT: Anthony M. White  
DOCKET NO.: 23-04173.001-R-1  
PARCEL NO.: 14-2-15-24-01-103-005

The parties of record before the Property Tax Appeal Board are Anthony M. White, 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:** \$22,720  
**IMPR.:** \$128,320  
**TOTAL:** \$151,040

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 one-story dwelling of brick and vinyl exterior construction with 2,414 square feet of living area. The dwelling was built in 2001 and is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 1,096 square feet of building area. The property has a 13,490 square foot site located in Edwardsville, Edwardsville Township, Madison County.<sup>1</sup>

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with 1-story

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<sup>1</sup> The appellant and the board of review reported different land area for the subject site. The Board finds the best evidence of the subject's land area was reported on the "Notice of Final Decision on Assessed Value by Board of Review" submitted by the appellant describing the lot as being an irregular shape that measures 70.14 feet by 192.33 feet, which is supportive of the appellant's description of the subject's lot size.

or 1.5-story dwellings of brick and vinyl exterior construction that range in size from 2,537 to 4,831 square feet of living area. The homes range in age from 17 to 34 years old. Each property has a basement with finished area, central air conditioning, one or two fireplaces, three to five bathrooms, and a garage ranging in size from 650 to 976 square feet of building area. These properties have sites that range in size from 12,127 to 31,581 square feet of land area. The appellant indicated the comparables are located approximately one mile from the subject property. These comparables have land assessments ranging from \$14,540 to \$25,840 or from \$.59 to \$2.13 per square foot of land area. Their improvement assessments range from \$88,320 to \$130,380 or from \$18.28 to \$42.50 per square foot of living area.

The appellant submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's assessment had been increased by the board of review from \$139,620 to \$151,040 by the application of a township equalization factor of 1.0818. The appellant requested the subject's land assessment be reduced to \$19,930 and the improvement assessment reduced to \$112,590 for a total revised assessment of \$132,520.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total pre-equalized assessment for the subject of \$139,620. The property has an equalized land assessment of \$22,720 or \$1.68 per square foot of land area and an equalized improvement assessment of \$128,320 or \$53.16 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of brick exterior construction that range in size from 1,980 to 2,510 square feet of living area and in age from 20 to 24 years old. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace, 2 to 4 bathrooms, and a garage ranging in size from 541 to 775 square feet of building area. These properties have sites ranging in size from 11,680 to 14,830 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .16 to .23 of a mile from the subject property. The comparables have land assessments ranging from \$15,510 to \$21,990 or from \$1.11 to \$1.69 per square foot of land area. The comparables have improvement assessments ranging from \$108,530 to \$131,600 or from \$52.43 to \$62.57 per square foot of living area. In a written statement the board of review asserted that after adjustments to the comparables for the number of bathrooms and finished basement area, the assessments per square foot are \$49.92, \$56.85, and \$54.10, respectively, with a median of \$54.10 per square foot. The board of review argued the subject's improvement assessment of \$53.16 per square foot is within this range and did not believe a reduction in the subject's assessment was warranted.

### **Conclusion of Law**

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

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are more similar to the subject property in location, dwelling age, style, and/or dwelling size than are the comparables provided by the appellant. These comparables have land assessments that range from \$1.11 to \$1.69 per square foot of land area. The subject's land assessment of \$1.68 per square foot of land area is within this range supporting the conclusion the subject's land is being equitably assessed. The board of review comparables have improvements that have varying degrees of similarity to the subject in features. Each comparable has a smaller garage than the subject property suggesting each would require an upward adjustment to make them more equivalent to the subject for this feature. Conversely, board of review comparables #1 and #2 have finished basement area, unlike the subject property, and comparable #2 has more bathroom fixtures than the subject, indicating these properties would require downward adjustments to make them more equivalent to the subject for these features. Board of review comparable #3 has ½ less bathroom than the subject necessitating an upward adjustment to make the property more equal to the subject for this difference. These board of review comparables have improvement assessments that range from \$108,530 to \$131,600 or from \$52.43 to \$62.57 per square foot of living area. The subject's improvement assessment of \$128,320 or \$53.16 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to the comparables to make them more equivalent to the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvement are inequitably assessed 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: \_\_\_\_\_

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

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