



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

APPELLANT: Katelyn Dunlap  
DOCKET NO.: 23-04198.001-R-1  
PARCEL NO.: 13-2-21-02-01-101-018

The parties of record before the Property Tax Appeal Board are Katelyn Dunlap, 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:** \$11,380  
**IMPR.:** \$58,480  
**TOTAL:** \$69,860

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a notice of equalization issued by 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 1,380 square feet of living area. The dwelling was constructed in 1963. Features of the home include a full basement, central air conditioning, a fireplace and a 351 square foot garage. The property has a 35,600 square foot site and is located in Glen Carbon, Collinsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$205,000 as of May 24, 2022. The appraisal was prepared by Shelly Conley a certified residential real estate appraiser, for a "purchase transaction."

Under the sales comparison approach, the appraiser selected four comparable sales located from 0.60 of a mile to 2.26 miles from the subject property. The parcels range in size from 10,816 to

38,115 square feet of land area and are improved with one-story dwellings of brick exterior construction ranging in size from 1,040 to 1,467 square feet of living area. The dwellings are approximately 49 to 61 years old. Each comparable has central air conditioning and a garage, while three of the comparables have a fireplace and three have a basement with finished area. The comparables sold from July 2021 to May 2022 for prices ranging from \$187,500 to \$229,900 or from \$129.52 to \$180.29 per square foot of living area, including land.

It was further noted the subject was under a contract on May 19, 2022, for a contract price of \$230,000. The appraiser adjusted the comparables for sales or financing considerations and differences from the subject such as site size, gross living area, basement finished area, garage size, fireplace, and other amenities to arrive at adjusted sales prices ranging from \$196,425 to \$207,500. Based on this analysis, the appraiser concluded a value of \$205,000 for the subject as of May 24, 2022. Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,600.<sup>1</sup> The subject's total assessment, as indicated by the Notice of Final Decision, reflects a market value of \$209,600 or \$151.88 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted the PTAX-203 – Illinois Real Estate Transfer Declaration for the sale of the subject property on June 17, 2022, for \$213,000. Although the subject property was not advertised for sale, the board of review agreed the best indication of value was the sale price of \$213,000, which is higher than the subject's full value of \$209,600 as reflected by its final equalized assessment for 2023. Therefore, the board of review requested confirmation of the subject's total 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 did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the

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<sup>1</sup> Although the Board or Review Notes on Appeal disclosed a total assessment of \$64,600, the appellant's Notice of Final Decision on Assessed Value by the Madison County Board of Review indicated a final value, after equalization, of \$69,860.

<sup>2</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 Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

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 may 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 Board finds the best evidence of market value to be the purchase of the subject property in June 2022, for a price of \$213,000. The subject's estimated value of \$209,600, as reflected by its final equalized assessment, is lower than the subject's recent sale price. The Board further finds that neither party presented any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was not reflective of market value. Based on this record and because the subject's recent sale price is higher than its value, as reflected by its assessment, the Board finds that 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

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