



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

APPELLANT: Rhonda Kuba  
DOCKET NO.: 23-04217.001-R-1  
PARCEL NO.: 16-2-03-36-02-205-001

The parties of record before the Property Tax Appeal Board are Rhonda Kuba, 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:** \$4,450  
**IMPR.:** \$63,210  
**TOTAL:** \$67,660

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 frame exterior construction with 1,430 square feet of living area. The dwelling was constructed in 1991 and is approximately 33 years old. Features of the home include a basement, central air conditioning, a fireplace and a 528 square foot garage. The property has a 13,207 square foot site and is located in Worden, Moro Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales improved with two split-level style dwellings and one, one-story dwelling of brick or frame and brick exterior construction ranging in size from 1,632 to 1,717 square feet of living area. The homes were constructed from 1977 to 1994 and have sites ranging in size from 12,000 to 35,853 square feet of land area. Each comparable has central air conditioning, a basement with finished area, and a two-car garage, while one comparable has a fireplace. The comparables have the same assessment neighborhood

code as the subject and are located from 1.2 to 1.8 miles from the subject property. The sales occurred in October 2023 and March 2024 for prices ranging from \$200,000 to \$242,000 or from \$116.48 to \$143.36 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$59,440, which equates to a full value of \$178,338 or \$124.71 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,770.<sup>1</sup> The subject's total assessment, as indicated by the Notice of Final Decision, reflects a market value of \$203,000 or \$141.96 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 information on three sales comparables improved with one-story dwellings of frame exterior construction that range in size from 1,210 to 1,446 square feet of living area. The homes are from 30 to 38 years old and have sites ranging in size from 11,050 to 36,155 square feet of land area. Each comparable has central air conditioning, a basement with one having finished area, and a garage ranging in size from 483 to 750 square feet of building area, while one comparable also has a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.09 to .77 of a mile from the subject property. The sales occurred from May 2021 to October 2022 for prices ranging from \$180,000 to \$236,000 or from \$134.85 to \$173.53 per square foot of living area, including land. 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 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 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

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<sup>1</sup> Although the Board or Review Notes on Appeal disclosed a total assessment of \$61,770, the appellant's Notice of Final Decision on Assessed Value by the Madison County Board of Review indicated a final value, after equalization, of \$67,660.

<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.

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 record contains six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #1 and #3 due to differences from the subject in terms of style of construction. These comparables are split-level style dwellings, while the subject property is a one-story style dwelling. The Board also gives less weight to the appellant's comparable #2 based on differences in age and location. This comparable is located 1.6 miles from the subject property and is 13 years older than the subject dwelling. The Board finds the remaining three comparables offered by the board of review are improved with dwellings that are relatively similar to the subject in location, size, age, style, and features, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables range in age from 30 to 38 years old, are within 0.77 of a mile from the subject, and range in size from 1,210 to 1,446 square feet of living area. The sales occurred from May 2021 to October 2022 for prices ranging from \$180,000 to \$236,000 or from \$134.85 to \$173.53 per square foot of living area, including land. The subject's total assessment reflects a market value of \$203,000 or \$141.96 per square foot of living area, land included, falls within the range established by the best comparables in this record. Based on this record and after considering any appropriate 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

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