



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

APPELLANT: David & Rosemary McBride  
DOCKET NO.: 23-04228.001-R-1  
PARCEL NO.: 18-2-14-22-03-301-009

The parties of record before the Property Tax Appeal Board are David & Rosemary McBride, the appellants, and the Madison County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:<sup>1</sup>

**LAND:** \$8,550  
**IMPR.:** \$37,670  
**TOTAL:** \$46,220

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 owner-occupied dwelling of masonry exterior construction containing 1,686 square feet of living area. The dwelling was constructed in 1965 and is approximately 58 years old. Features of the home include a partial basement, central air conditioning, two fireplaces,<sup>2</sup> two bathrooms, an attached garage with 552 square feet of building area and two detached garages with 580 and 245 square feet of building area, respectively. The property has a 27,482 square foot site and is located in Granite City, Chouteau Township, Madison County.

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<sup>1</sup> The "correct" assessment reflects a reduction from the assessment disclosed on the "Notice of Final Decision on Assessed Value by Board of Review" submitted by the appellants but is equivalent to the assessment reflected on the "Board of Review Notes on Appeal."

<sup>2</sup> A copy of the subject's property record card submitted by the parties describes the home as having two fireplaces on one stack.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three assessment equity comparables composed of one-story dwellings of masonry exterior construction that range in size from 1,400 to 1,707 square feet of living area. Each dwelling is 57 years old. Each property has a basement, central air conditioning, 1½ bathrooms, and an attached garage ranging in size from 480 to 728 square feet of building area. Comparable #1 has two fireplaces. These properties have sites ranging in size from 16,217 to 19,208 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located within .09 of a mile from the subject property. The comparables have land assessments ranging from \$6,590 to \$10,130 or from \$.39 to \$.62 per square foot of land area and improvement assessments ranging from \$29,470 to \$36,950 or from \$20.78 to \$22.05 per square foot of living area. The appellants submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” disclosing the subject’s assessment was increased from \$42,640 to \$48,920 by the application of a township equalization factor of 1.1473. The appellants’ requested the subject’s land assessment be reduced to \$7,890 and the improvement assessment be reduced to \$34,750 for a revised total assessment of \$42,640, equivalent to the pre-equalized assessment.

The board of review submitted its "Board of Review Notes on Appeal" in which it disclosed the subject property as having a land assessment of \$8,550 or \$.31 per square foot of land area, an improvement assessment of \$37,670 or \$22.61 per square foot of living area, and a total assessment of \$46,220. The board of review further indicated that 2020 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.1473 was applied in the 2023 tax year.

In support of its contention of the correct assessment the board of review submitted information on the same three assessment equity comparables submitted by the appellants. The board of review asserted the comparables have improvement assessments ranging from \$20.78 to \$22.05 per square foot of living area with a median of \$21.05 per square foot of living area. In the grid analysis and a written narrative, the board of review stated the subject has an improvement assessment of \$34,750 or \$20.61 per square foot of living area and requested no change be made to the assessment, which is the pre-equalized improvement assessment of the subject as reflected on the “Notice of Final Decision on Assessed Value by Board of Review.”

The Board finds that section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 tax year under Docket No. 22-03704.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on February 20, 2024, reducing the total assessment of the subject property to \$40,280 with a land assessment of \$7,450 and an improvement assessment of \$32,830.

### **Conclusion of Law**

The appellants contend 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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

Initially, the Board finds the record is conflicting as to the final assessment of the subject property. The appellants submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” disclosing a total equalized assessment of \$48,290. However, the board of review disclosed the subject property had a total final assessment of \$46,220. For purposes of this appeal the Property Tax Appeal Board will recognize the total equalized assessment as reflected on the copy of the “Notice of Final Decision on Assessed Value by Board of Review” submitted by the appellants as the assessment of the subject property being challenged.

Second, the Property Tax Appeal Board finds that the assessment as established by this Board for the 2022 tax year should be carried forward to the 2023 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that it issued a decision reducing the subject's assessment for the 2022 tax year to \$40,280. The record further indicates that the subject property is an owner-occupied dwelling. The Board further finds that the first year of the four-year general assessment cycle for the subject property was 2020, therefore, 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.1473 was applied in 2023. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2022 tax year adjusted by the application of the 2023 equalization factor of 1.1473, which appears to be reflected as the assessment of the subject property as set forth on the “Board of Review Notes on Appeal”,

rounded. Therefore, based on this record the Property Tax Appeal Board finds the subject's land assessment should be \$8,550, the improvement assessment should be \$37,670, and the total assessment should be \$46,220, which is equivalent to the land and improvement assessments as established in the 2022 appeal before the Property Tax Appeal Board of \$7,450 and \$32,830, respectively, multiplied by the 2023 township equalization factor of 1.1473, rounded.

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: \_\_\_\_\_

October 15, 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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