



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

APPELLANT: Lisa Ferrell  
DOCKET NO.: 23-04849.001-R-1  
PARCEL NO.: 05-2-23-01-00-000-010

The parties of record before the Property Tax Appeal Board are Lisa Ferrell, the appellant; and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it **lacks jurisdiction** in this matter and, therefore, the case is dismissed, the Madison County Board of Review's Motion to Dismiss is granted. As a result, there is **no change** in the assessment of the property as established by the Madison County Board of Review:

**LAND:** \$4,790  
**IMPR.:** \$63,590  
**TOTAL:** \$68,380

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

As discussed below, the Board finds the appellant did not 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 does not have jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a split-level dwelling of brick exterior construction with 1,431 square feet of living area.<sup>1</sup> The dwelling was constructed in 1975 and is approximately 48 years old. Features of the home include a lower level with finished area, central air conditioning, and a 675 square foot garage. The property has a 28,037 square foot, or 0.64 of an acre, site and is located in Edwardsville, Edwardsville Township, Madison County.

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<sup>1</sup> The parties differ regarding the subject's design and dwelling size. The Board finds the best evidence of these features is the subject's property record card presented by the board of review, which includes a sketch with measurements and was not refuted by the appellant.

The appellant filed an appeal petition by mail postmarked April 5, 2024, indicating overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument, the appellant submitted information on seven comparable sales and requested a reduction in the subject's assessment.

The appellant presented two copies of the equalization notice issued by the Madison County Board of Review dated March 4, 2024. The appellant submitted a letter asserting that the appellant attempted to e-file the appeal petition but discovered through contacting the Property Tax Appeal Board's office that the appellant had not clicked "finish" to submit the appeal petition electronically and the appeal petition had not been e-filed. The appellant stated the appeal petition was then submitted by mail.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,050 prior to equalization. In support of its contention of the correct assessment, the board of review submitted information on four comparables, but did not report any sales data for these comparables.

The board of review submitted a brief requesting dismissal of the appeal as untimely. The board of review contended the appeal petition was due within 30 days of the notice of equalization, which was mailed on March 4, 2024. The board of review argued the appeal petition should have been postmarked on or before April 3, 2024. As the appeal petition was postmarked April 5, 2024, the board of review concluded it was untimely. Based on the foregoing, the board of review requested the appeal be dismissed.

The appellant did not file any rebuttal evidence and did not file any response to the board of review's motion to dismiss the appeal.

### **Conclusion of Law**

The board of review submitted a motion to dismiss the appeal. With regard to a motion to dismiss, Section 1910.40(b) of the Board's procedural rules provides as follows:

If the board of review objects to the Board's jurisdiction, it must submit a written request for dismissal of the petition prior to the submission of the Board of Review Notes on Appeal and accompanying documentation. The request for dismissal must set forth the basis of the board of review's objections to the Property Tax Appeal Board's jurisdiction over the appeal. In these cases, the Property Tax Appeal Board shall transmit a copy of the request for dismissal to the contesting party and secure a written response to the request for dismissal from the contesting party within 30 days after the date of the notice of the filing of the motion to dismiss. A copy of the response shall be transmitted to the board of review. Upon receipt of the request for dismissal and the response, the Property Tax Appeal Board shall issue a ruling determining if it has jurisdiction in the matter.

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<sup>2</sup> The appellant also indicated a contention of law as the basis for the appeal, but did not submit any legal brief in support of a contention of law, and thus, the Board shall not further consider this basis.

86 Ill. Adm. Code § 1910.40(b). The Board finds the board of review did not file its motion to dismiss before filing its “Board of Review – Notes on Appeal” and evidence herein. However, notwithstanding this defect in the board of review’s filing of its motion to dismiss, the Board will consider the motion on its merits.

The Board finds Section 16-160 of the Property Tax Code provides for the Board’s jurisdiction as follows: “any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes...may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review...appeal the decision to the Property Tax Appeal Board for review.” 35 ILCS 200/16-160.

The appellant submitted copies of the notice of equalization dated March 4, 2024, as contended by the board of review. The appellant’s appeal petition is postmarked April 5, 2024, which is more than 30 days after March 4, 2024. Thus, the Board finds the appellant’s appeal petition was not timely filed and this appeal is dismissed for lack of jurisdiction.

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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