



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

APPELLANT: Roy Collins  
DOCKET NO.: 23-04957.001-R-1  
PARCEL NO.: 24-1-01-13-00-000-012.001

The parties of record before the Property Tax Appeal Board are Roy Collins, 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:** \$6,430  
**IMPR.:** \$42,780  
**TOTAL:** \$49,210

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 part 1½ story and part 1-story dwelling of frame construction containing 1,776 square feet of ground floor living area.<sup>1</sup> The dwelling was constructed in 1935 and is approximately 88 years old. Features of the property include an unfinished basement, central air conditioning, 1½ bathrooms, and a detached garage with 480 square feet of building area. The property has a .79-acre, or 34,412 square foot site located in Godfrey, Godfrey Township, Madison County.<sup>2</sup>

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story or part two-story and part one-story dwellings of frame construction that contain from 884

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<sup>1</sup> The subject's dwelling size was obtained from the subject's parcel detail sheet submitted by the appellant and a copy of the subject's property record card submitted by the board of review.

<sup>2</sup> The subject's site size was obtained from the copy of the subject's parcel detail sheet submitted by the appellant.

to 1,320 square feet of ground floor living area. The comparables were built from 1923 to 1941 and range in age from 82 to 100 years old. Each comparable has central air conditioning and one bathroom. Comparable #1 has a detached garage with 900 square feet of building area and a shed with 209 square feet of building area. Comparable #3 has a pole building with 864 square feet of building area and a shed with 520 square feet of building area. These properties have sites ranging in size from 1.02 to 3.5 acres or from 44,431 to 152,460 square feet of land area. The comparables are located from approximately ½ mile to 2 miles from the subject property.<sup>3</sup> These properties have land assessments ranging from \$6,590 to \$12,360 or from \$.08 to \$.16 per square foot of land area. The comparables have improvement assessments ranging from \$15,270 to \$33,860 or from \$17.27 to \$25.65 per square foot of ground floor living area.

The appellant also submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” disclosing the board of review increased the subject’s assessment from \$45,000 to \$49,210 by the application of a township equalization factor of 1.0935. The appellant requested the subject’s assessment be reduced to the pre-equalized assessment resulting in a land assessment of \$5,880, an improvement assessment of \$39,120, and a total assessment of \$45,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject prior to equalization of \$45,000. The subject property has an equalized land assessment of \$6,430 or approximately \$.19 per square foot of land area and an equalized improvement assessment of \$42,780 or \$18.47 per square foot of living area using the board of review’s estimate of the subject’s dwelling size of 2,316 square of living area, or \$24.09 per square foot of ground floor living area as reflected on the subject’s property record card.

In support of its contention of the correct assessment the board of review submitted a grid analysis for the subject and three assessment equity comparables. In its grid analysis the board of review described the subject dwelling as having 2,316 square feet of living area, however, it was not disclosed how that estimated size was computed. The three equity comparables are described as being improved with 1½-story or part 1½-story and part 1-story dwellings of frame construction that range in size from 1,843 to 2,515 square feet of living area.<sup>4</sup> The homes are either 84 or 88 years old. Each comparable has a basement with one having finished area, central air conditioning, and 1 or 2½ bathrooms. Comparable #1 has an attached garage with 1,459 square feet of building area and two detached garages each with 480 square feet of building area. Comparable #3 has a shed and a detached garage. The comparables have sites or home sites ranging in size from 52,272 to 200,180 square feet of land area.<sup>5</sup> These properties have land assessments ranging from \$7,670 to \$23,180 or from \$.08 to \$.15 per square foot of

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<sup>3</sup> Some of the descriptive information for the comparables was obtained from copies of the parcel detail sheets for the comparables submitted by the appellant.

<sup>4</sup> Copies of the property record cards for comparables #1 and #2 submitted by the board of review disclosed the homes have 1,975 and 1,170 square feet of ground floor living area, respectively. The board of review did not disclose how it calculated the size of either of these homes. The board of review did not submit a copy of the property record card for comparable #3 but did include a copy of the property record card for a different property not included in its grid analysis.

<sup>5</sup> Comparable #2 has 80.37 acres of land with 1.20 acres being the homesite and the remaining acreage being assessed as farmland, other farmland, and waste land; the grid analysis included only the homesite assessment. Additionally, the associated shed and grain bin assessments were excluded from the grid analysis.

land area. The comparables have improvement assessments ranging from \$33,820 to \$104,670 or from \$16.52 to \$41.62 per square foot of living area. Using the footprints for board of review comparables #1 and #2 as disclosed on the property record cards disclosing the homes have 1,975 and 1,170 square feet ground floor living area, these comparables have improvement assessments of \$53.00 and \$28.91 per square foot of ground floor living area, respectively.

The board of review submitted a written statement asserting that after adjusting the comparables for number of bathrooms, number of fireplaces, a garage, a detached garage, and a shed, the prices per square foot of living area are \$32.98, \$18.13, and \$21.67 per square foot of living area, respectively, with a median of \$21.67 per square foot. The board of review contends the subject's improvement assessment of \$18.47 per square foot is below the median and that a reduction in the assessment is not 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.

Initially, the Board finds the appellant filed the appeal from a final decision of the board of review applying a township equalization factor of 1.0935 increasing the subject's assessment from \$45,000 to \$49,210. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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 (35 ILCS 200/16-180) 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 shall not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal 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 Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999).

With respect to the land assessment, the Board finds the best comparables to be appellant's comparables #2 and #3 as well as board of review comparable #2, which are most similar to the subject in land area ranging in size from 44,431 to 52,272 square feet of land area. These properties have land assessments ranging from \$6,590 to \$7,690 equating to either \$.15 or \$.16 per square foot of land area. The subject's land assessment of \$6,430 or \$.19 per square foot of land area is below the overall range but above the range on a per square foot of land area, basis of the best land comparables. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the land was inequitably assessed.

With respect to the improvement assessment, the Board initially finds the best evidence of size for the subject property and the comparables, excluding board of review comparable #3, are the schematic diagrams contained on the copies of the property record cards or copies of the parcel detail sheets submitted by the appellant and board of review disclosing the ground floor living areas of the respective properties. The Board gives little weight to appellant's comparables #2 and #3 due to differences from the subject dwelling in style, each being a 1-story dwelling whereas the subject property is improved with a part 1½-story and part 1-story dwelling. The Board gives less weight to board of review comparable #3 as the board of review did not submit a copy of the property record card for this comparable, which would allow this Board to verify the ground floor living area of this property. The Board gives most weight to appellant's comparable #1 and board of review comparables #1 and #2, which range in size from 1,170 to 1,975 square feet of ground floor living area. These comparables have improvement assessments ranging from \$33,820 to \$104,670 or from \$25.65 to \$53.00 per square foot of ground floor living area. The comparable at the high end of the range, board of review comparable #1, would require downward adjustments due to its additional bathroom relative to the subject, the attached garage that the subject does not have, and the additional detached garage that the subject does not have. The subject's improvement assessment of \$42,780 or \$24.09 per square foot of ground floor living area falls within the range of the total improvement assessments but below the range on a per square foot of ground floor living area basis as established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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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