



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

APPELLANT: Roy Collins  
DOCKET NO.: 23-04959.001-R-1  
PARCEL NO.: 24-2-01-13-00-000-032

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:** \$8,570  
**IMPR.:** \$0  
**TOTAL:** \$8,570

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 consists of a vacant parcel with 87,120 square feet or 2-acres of land area.<sup>1</sup> The property is located in Godfrey, Godfrey Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of vacant parcels ranging in size from 19,602 to 130,680 square feet of land area or from .45 to 3.00 acres. The comparables are located from approximately ½ to 1 mile from the subject property. These comparables have land assessments ranging from \$110 to \$5,340 or from \$.006 to \$.041 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$7,840.

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<sup>1</sup> For purposes of this appeal the Board accepts the appellant's estimate of the subject's size. The board of review indicated the subject had 85,212 square feet of land area or 1.96 acres. The copy of the subject's property record card submitted by the board of review did not disclose the size of the subject parcel.

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 \$7,840 to \$8,570 through the application of a township equalization factor of 1.0935.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total equalized assessment for the subject of \$8,570 or \$.101 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of vacant sites ranging in size from 67,946 to 88,139 square feet of land area. The comparables are located from approximately .41 to 2.02 miles from the subject property. These comparables have land assessments ranging from \$9,480 to \$18,080 or from \$.111 to \$.228 per square foot of land area. The board of review did not believe a reduction in the subject's assessment was 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 \$7,840 to \$8,570. 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).

The parties submitted information on eight comparables to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables which are most similar to the subject in size containing from 57,063 to 88,139 square feet of land area. These comparables have land assessments ranging from \$1,520 to \$18,080 or from \$.027 to \$.228 per square foot of land area. The subject's equalized land assessment of \$8,570 or \$.101 per square foot of land area falls within the range established by the best comparables in this record and is below each of the comparables provided by the board of review. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and 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: \_\_\_\_\_

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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APPELLANT

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