



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

APPELLANT: Heather and Jason Hicks
DOCKET NO.: 24-02924.001-R-1
PARCEL NO.: 05-2-23-09-20-404-004

The parties of record before the Property Tax Appeal Board are Heather and Jason Hicks, 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 **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: \$7,360
IMPR.: \$68,580
TOTAL: \$75,940

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 1-story dwelling of frame exterior construction with 1,477 square feet of living area.¹ The dwelling is approximately 22 years old. Features of the home include a basement, central air conditioning, and a 352 square foot garage. The property has a 9,375 square foot site and is located in St. Jacob, St. Jacob Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located from next door to 3 houses down from the subject and on the same street as the subject. The comparables have 9,375 square foot sites that are improved with 1-story homes of frame exterior construction

¹ The Property Tax Appeal Board finds the best evidence of the subject's dwelling size and features is found in the property record card presented by the board of review, which include a sketch with measurements.

ranging in size from 1,380 to 1,424 square feet of living area.² The dwellings are from 22 to 25 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 320 to 408 square feet of building area. Comparables #1 and #2 also each have a detached 720 square foot garage. The comparables have land assessments of \$7,360 and \$7,620 or \$0.79 and \$0.81 per square foot of land area and have improvement assessments ranging from \$63,520 to \$71,060 or from \$44.61 to \$50.98 per square foot of living area.³

The appellants submitted a notice of equalization issued by the board of review disclosing the total equalized assessment for the subject of \$75,940. The subject has an equalized land assessment of \$7,360 or \$0.79 per square foot of land area and an equalized improvement assessment of \$68,580 or \$42.54 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,580 prior to equalization. The board of review disclosed an equalization factor of 1.1237 was applied to all non-farm properties in St. Jacob Township in 2024. The board of review indicated in its "Board of Review Notes on Appeal" that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of a notice of an equalization factor of 1.1237 for St. Jacob Township which increased the subject's assessment from \$67,580 to \$75,940.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, three of which are the same properties as the appellants' comparables. The additional comparable is located 430 feet from the subject. This property has a 7,160 square foot site that is improved with a 1-story home of frame with brick exterior construction with 1,440 square feet of living area that is approximately 26 years old. This home features a basement, central air conditioning, and a 400 square foot garage. The comparable has a land assessment of \$7,520 or \$1.05 per square foot of land area and an improvement assessment of \$76,800 or \$53.33 per square foot of living area.

The board of review submitted a brief contending that the appellants reported the assessments for their comparables prior to equalization, which they compare to the subject's equalized assessment. The board of review made adjustments to the comparables for differences from the subject, computing a median adjusted per square foot assessment of \$47.94. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayers 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

² The Property Tax Appeal Board finds the best evidence of the features of the comparables is found in the assessment printouts presented by the appellants, which include sketches with measurements.

³ The Property Tax Appeal Board finds the best evidence of these assessments is found in the board of review's evidence, where the appellants reported the assessments for the 2023 tax year in their grid analysis.

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 Property Tax Appeal Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of four equity comparables, with three common comparables, for the Property Tax Appeal Board's consideration. With respect to land assessment equity, the Property Tax Appeal Board gives less weight to the board of review's comparable #4, which is less similar to the subject in site size than the other three comparables in this record. The Property Tax Appeal Board finds the best evidence of land assessment equity to be the three common comparables, which are similar to the subject in location and identical to the subject in site size. These comparables have land assessments of \$7,360 and \$7,620 or \$0.79 and \$0.81 per square foot of land area. The subject's land assessment of \$7,360 or \$0.79 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Property Tax Appeal Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Property Tax Appeal Board finds the comparables are similar to the subject in dwelling size, age, location, and most features, although two comparables have two garages unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$63,520 to \$76,800 or from \$44.61 to \$53.33 per square foot of living area. The subject's improvement assessment of \$68,580 or \$42.54 per square foot of living area falls within the range established by the comparables in terms of total improvement assessment and below the comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Property Tax Appeal Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement 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 25, 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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