



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kenly & Kelly Taylor  
DOCKET NO.: 24-02953.001-R-1  
PARCEL NO.: 17-2-20-15-02-203-004

The parties of record before the Property Tax Appeal Board are Kenly & Kelly Taylor, 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:** \$15,450  
**IMPR.:** \$66,570  
**TOTAL:** \$82,020

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 1,722 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a basement, central air conditioning, and a 440 square foot garage. The property has an 18,629 square foot site and is located in Granite City, Nameoki Township, Madison County.

The appellants contend assessment inequity regarding both the land and improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located 0.5 of a mile from the subject. The comparables have 11,050 or 11,700 square foot sites that are improved with 1-story homes ranging in size from 1,360 to 1,514 square feet of living area. The dwellings range in age from approximately 20 to 24 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 480 to 576 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have land assessments ranging from \$11,830 to \$13,200 or of \$1.01 and \$1.13 per

square foot of land area and have improvement assessments ranging from \$62,930 to \$71,990 or from \$44.63 to \$52.93 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 equalized assessment for the subject of \$82,020. The subject property has a land assessment of \$15,450 or \$0.83 per square foot of land area and an improvement assessment of \$66,570 or \$38.66 per square foot of living area. The board of review reported 2024 was the first year of the general assessment cycle for the subject and for tax year 2024 an equalization factor of 1.1481 was applied to all non-farm properties in Nameoki Township.

In support of its contention of the correct assessment, the board of review submitted a brief contending that the subject falls within the comparable properties after considering adjustments for differences from the subject. 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 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment equity in this record are the comparables presented by the appellants. With regard to land assessment equity, the Board finds these comparables are similar to the subject in location but are much smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have land assessments from \$11,830 to \$13,200 or of \$1.01 and \$1.13 per square foot of land area. The subject's land assessment of \$15,450 or \$0.83 per square foot of land area falls above the comparables on an overall land assessment basis and below the comparables on a per square foot basis, which is logical given the subject is a larger site than the comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the 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 Board finds the comparables are similar to the subject in location, 1-story design, age, and features, although these comparables are smaller homes than the subject suggesting upward adjustments to these comparables would be needed to

make them more equivalent to the subject. Moreover, one comparable has an inground swimming pool unlike the subject, suggesting a downward adjustment for this feature would be needed. The comparables have improvement assessments that range from \$62,930 to \$71,990 or from \$44.63 to \$52.93 per square foot of living area. The subject's improvement assessment of \$66,570 or \$38.66 per square foot of living area falls within the range established by the comparables in terms of total improvement assessment and below the range on a per square foot basis, which is logical given the subject is a larger home than the comparables.

Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the 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 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: \_\_\_\_\_

C E R T I F I C A T I O N

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 20, 2026



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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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Kenly & Kelly Taylor  
533 Newhart Dr.  
Granite City, IL 62040

**COUNTY**

Madison County Board of Review  
Madison County Admin. Bldg.  
157 North Main St., Suite 222  
Edwardsville, IL 62025