



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

APPELLANTS: David & Rosemary McBride
DOCKET NO.: 24-02988.001-R-1
PARCEL NO.: 18-2-14-22-03-301-009

The parties of record before the Property Tax Appeal Board are David & Rosemary McBride, 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: \$10,100
IMPR.: \$44,490
TOTAL: \$54,590

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 equalized 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 one-story dwelling of masonry exterior construction with 1,686 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a basement, 2 bathrooms, central air conditioning, a fireplace, a 552 square foot attached garage and an 825 square foot detached garage. The property has an approximately 27,482 square foot site and is located in Granite City, Chouteau Township, Madison County.

The appellants contend assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellants submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located from .03 to .09 of a mile from the subject property. The comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 1,400 to 1,707 square feet of living area. The dwellings are each 59 years old. The comparables each have a basement, 1½ bathrooms, central air conditioning and an attached garage ranging in size from

480 to 728 square feet of building area.¹ Comparable #1 has an additional 144 square foot detached garage. The comparables have improvement assessments ranging from \$37,730 to \$48,280 or from \$26.60 to \$28.81 per square foot of living area. The comparables have sites that range in size from 16,217 to 19,208 square feet of land area. The comparables have land assessments ranging from \$8,440 to \$12,970 or from \$0.50 to \$0.80 per square foot of land area.

The appellants submitted a copy of Madison County "Notice of Final Decision on Assessed Value by Board of Review" disclosing the board of review increased the subject's assessment from \$48,920 to \$54,590 through the application of a township equalization factor of 1.1158.

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 \$54,590. The subject has an improvement assessment of \$44,490 or \$26.39 per square foot of living area and a land assessment of \$10,100 or \$0.37 per square foot of land area.

In a memorandum, the board of review argued that the appellants' three comparables would require upward adjustments for differences in bathroom count and the fact that they either lack an additional detached garage or they have a considerably smaller detached garage, when compared to the subject. Additionally, the appellants' comparables #2 and #3 would need to be further adjusted due to their lack of a fireplace. The board of review asserted that the subject's improvement assessment fell below the appellants' comparables once they were adjusted for differences from the subject, which resulted in adjusted improvement assessments ranging from \$29.87 to \$30.94 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located approximately .2 of a mile or 2.9 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables were improved with one-story dwellings of brick exterior construction ranging in size from 1,567 to 1,716 square feet of living area. The dwellings are from 60 to 64 years old. Three comparables each have a basement and one comparable has a crawl space foundation. Each comparable has central air conditioning, 1½ or 2 bathrooms and an attached garage ranging in size from 364 to 672 square feet of building area. Three comparables each have two fireplaces. The comparables have improvement assessments ranging from \$41,975 to \$48,580 or from \$24.46 to \$28.99 per square foot of living area. The comparables have sites that range in size from 11,260 to 54,890 square feet of land area. The comparables have land assessments ranging from \$4,110 to \$15,210 or from \$0.28 to \$0.67 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The appellants provided conflicting data regarding other improvements for the three comparables. The Board finds the best descriptions of the comparables are found in property record cards provided by the appellants, which depict the appellants' comparable #1 with an additional 144 square foot detached garage and also revealing that the appellants comparables #2 and #3 do not have any other additional improvements.

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.

As an initial matter, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's total assessment directly to the Property Tax Appeal Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The parties submitted seven equity comparables for the Board's consideration.

With respect to the subject's land assessment, the Board has given reduced weight to board of review comparables #2 and #3, which are less similar to the subject in site size than are the other comparables in the record. Additionally, board of review comparable #4 is located 2.9 miles away from the subject property.

The Board finds the appellants' comparables and board of review comparable #1 are more similar to the subject in location and site size. These four comparables have land assessments ranging from \$8,440 to \$14,260 or from \$0.39 to \$0.80 per square foot of land area. The subject

has a land assessment of \$10,100 or \$0.37 per square foot of land area, which falls within the range established by the more similar comparables in the record in terms of total land assessment but below the range on a per square foot of land area basis. Based on this evidence, the Board finds no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment. The Board has given less weight to board of review comparable #4 due to its distant location from the subject being 2.9 miles away.

The Board finds the appellants' three comparables, along with board of review comparables #1, #2 and #3 are similar to the in location, dwelling size, design and age. However, the Board finds these six comparable have varying degrees of similarity to the subject in bathroom count, fireplace count, and number of garages, suggesting adjustments for these differences would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$37,730 to \$48,580 or from \$26.60 to \$28.99 per square foot of living area. The subject's improvement assessment of \$44,490 or \$26.39 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment and below the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, 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 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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