



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

APPELLANT: Joseph Huber
DOCKET NO.: 24-02995.001-R-1
PARCEL NO.: 14-2-15-34-19-401-027

The parties of record before the Property Tax Appeal Board are Joseph Huber, 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: \$26,220
IMPR.: \$161,670
TOTAL: \$187,890

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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) in order to challenge the equalized assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 3,653 square feet of living area.¹ The dwelling was constructed in 1999 and is approximately 25 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 737 square foot garage and an inground swimming pool. The property has an approximately 19,800 square foot site and is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on submitted information on three comparables sales that are

¹ The parties differ as to the description of the subject property. The Board finds the best evidence of the description of the subject is found in the subject's property record card provided by the board of review, which contained a schematic diagram with dimensions of the subject's improvements and also disclosed the subject has an inground swimming pool.

located from 3 to 7 miles from the subject property, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 12,632 to 23,087 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,997 to 4,567 square feet of living area. The dwellings range in age from approximately 22 to 35 years old. The comparables each have a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 400 to 675 square feet of building area. The comparables sold from May to October 2024 for prices ranging from \$430,000 to \$495,000 or from \$103.29 to \$123.07 per square foot of living area, including land.

The appellant submitted a copy of Madison County "Notice of Final Decision on Assessed Value by the Board of Review" disclosing the board of review increased the subject's assessment from \$174,360 to \$187,890 through the application of a township equalization factor of 1.0776.

Based on this evidence the appellant requested the subject's assessment be reduced to \$174,360.

The board of review submitted its "Board of Review Notes on Appeal." As noted previously, the appellant provided a copy of the final equalized assessment of the subject property of \$187,890, which reflects a market value of \$563,726 or \$154.32 per square foot of living area, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on three comparables sales that have the same assessment neighborhood code as the subject and from 108 feet to .4 of a mile from the subject property. The comparables have sites that range in size from 19,100 to 40,000 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 2,766 to 3,582 square feet of living area. The dwellings range in age from 19 to 32 years old. The comparables each have a basement, central air conditioning, one or three fireplaces and a garage containing 736 or 792 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from February 2023 to July 2024 for prices ranging from \$460,000 to \$594,500 or from \$131.69 to \$173.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2024.

As an initial matter, the record indicates that the appellant 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 record contains six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables which are located from 3 to 7 miles away from the subject and/or have larger dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which sold proximate in time to the assessment date at issue and are overall most similar to the subject in location, dwelling size, design and age. However, the Board finds each comparable has a larger site size and other features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. These two properties sold in February and July 2023 for prices of \$460,000 and \$594,500 or for \$131.69 and \$165.97 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$563,726 or \$154.32 per square foot of living area, including land, which is bracketed by the two best comparable sales contained in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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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