



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

APPELLANT: Joanne Friedrerich (Lawrence)
DOCKET NO.: 24-03013.001-R-1
PARCEL NO.: 17-2-20-15-02-208-019

The parties of record before the Property Tax Appeal Board are Joanne Friedrerich (Lawrence), 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: \$13,960
IMPR.: \$85,510
TOTAL: \$99,470

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 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 frame and brick exterior construction with 1,615 square feet of living area. The dwelling was constructed in 2021 and is 3 years old. Features of the home include a full basement, central air conditioning, and a garage containing 768 square feet of building area. The property has an approximately 12,080 square foot site and is located in Granite City, Nameoki Township, Madison County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal.¹ In support of these arguments the appellant submitted information on three equity comparables located within the subject's assessment neighborhood and within .02 of a mile of the subject. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,649 to 1,868 square feet of living area. The homes

¹ The appellant also marked "Recent Sale" as an additional basis of appeal, but did not complete Sec. IV – Recent Sale Data of the appeal form or submit any evidence to document the purchase price of the property.

are either 4 or 20 years old. Each comparable has central air conditioning, a full basement, and a garage ranging in size from 474 to 818 square feet of building area. The comparables have parcels of either 11,700 or 12,150 square feet of land area. The comparables have land assessments of either \$13,200 or \$13,960 or \$1.13 or \$1.15 per square foot of land area. The comparables have improvement assessments ranging from \$91,160 to \$96,260 or from \$48.80 to \$58.37 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$12,160 or \$1.00 per square foot of land area and the improvement assessment be reduced to \$74,480 or \$46.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,470. The subject property has a land assessment of \$13,960 or \$1.15 per square foot of land area and an improvement assessment of \$85,510 or \$52.95 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 within the subject's assessment neighborhood and within .05 of a mile of the subject. Comparables #3 and #4 are the same properties as appellant comparables #1 and #2, respectively. The comparables consist of one-story dwellings of frame and brick exterior construction ranging in size from 1,615 to 1,868 square feet of living area. The homes are 1 to 3 years old. Each dwelling has central air conditioning, a full basement, and a garage ranging in size from 474 to 714 square feet of building area. The parcels range from 12,050 to 12,120 square feet of land area. The comparables have land assessments ranging from \$12,040 to \$13,960 or \$1.00 to \$1.16 per square foot of land area and improvement assessments ranging from \$93,620 to \$113,130 or from \$50.12 to \$70.05 per square foot of living area.² The board of review grid also included adjustments to the comparables for various features. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity concerning both the land and improvement assessment 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 either the subject's land or improvement assessments is not warranted.

As an initial matter, the Board gives little weight to the adjustments put forth by the board of review as there was no foundation in the record with respect to who prepared the adjustments, the qualifications of the person who made the adjustments, and no evidence in the record of specific data upon which they relied to make the adjustments for each comparable.

² The board of review reported slightly different improvement assessments for the shared comparables than what was reported by the appellant.

The parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board, with two comparables being common to the parties. With respect to the land assessment, the Board finds the parties' comparables are similar to the subject in location and site size. These comparables have land assessments ranging from \$12,040 to \$13,960 or from \$1.00 to \$1.16 per square foot of land area. The subject's land assessment of \$13,960 or \$1.15 per square foot of land area is within the range established by the comparables in this record. The Board finds that 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.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparable #3, which differs from the subject in age. The Board finds that the parties' remaining comparables are similar to the subject in age, location, dwelling size, and features. The comparables have improvement assessments that range from \$91,160 to \$113,130 or from \$48.80 to \$70.05 per square foot of living area. The subject's improvement assessment per square foot of \$85,510 or \$52.95 falls below the range established by the best comparables in this record overall and within the range on a per-square-foot basis. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellant 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:

April 21, 2026



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

Joanne Friedrerich (Lawrence)
229 Emerald Way W
Granite City , IL 62040

COUNTY

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