



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

APPELLANT: Robert and Jill Warner
DOCKET NO.: 24-03046.001-R-1
PARCEL NO.: 15-1-09-26-01-101-020

The parties of record before the Property Tax Appeal Board are Robert and Jill Warner, 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: \$27,230
IMPR.: \$205,900
TOTAL: \$233,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry exterior construction with 3,338 square feet of living area. The dwelling was constructed in 2018 is approximately 6 years old. Features of the home include a basement with finished area, four full bathrooms, central air conditioning, a fireplace and a 1,092 square foot garage.¹ The property also has an inground swimming pool and a 560 square foot barn.² The property has an approximately 261,360 square foot site and is located in Edwardsville, Ft. Russell 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

¹ The appellants disclosed the subject dwelling has a fireplace, which is not reported in the subject's property record card provided by the board of review.

² The subject's property record card submitted by the board of review revealed the subject property has an inground swimming pool and a barn, which were not disclosed or refuted by the appellants.

equity comparables that have the same assessment neighborhood code as the subject and are located approximately 1 or 2 miles from the subject property. The comparables are improved with one-story or one and one-half-story dwellings of frame and brick or frame and masonry exterior construction ranging in size from 2,595 to 3,878 square feet of living area. The dwellings are 18 or 22 years old. The comparables each have a basement, three or five full bathrooms, central air conditioning, a fireplace and an attached garage ranging in size from 230 to 1,324 square feet of building area. The comparables have improvement assessments ranging from \$140,040 to \$185,290 or from \$47.78 to \$56.39 per square foot of living area. The comparables have sites that range in size from approximately 108,900 to 912,146 square feet of land area. The comparables have land assessments ranging from \$14,610 to \$18,580 or from \$0.02 to \$0.14 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$212,126 with an improvement assessment of \$187,386 or \$56.14 per square foot of living area and a land assessment of \$24,740 or \$0.09 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 \$216,340 to \$233,130 through the application of a township equalization factor of 1.0776. The subject has an improvement assessment of \$205,900 or \$61.68 per square foot of living area and a land assessment of \$27,320 or \$0.10 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal." In a memorandum, the board of review argued that two of the appellants' three comparables are part two-story part one-story design, one of which has an all-brick exterior. The board of review provided a copy of the appellants' grid analysis with handwritten notations describing comparables #2 and #3 with two full bathrooms and one-half bathroom, each. The board of review also disclosed that none of the appellants' comparables have basement finish and the appellants' comparable #2 has a 575 square foot integral garage and an inground swimming pool.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located approximately .89 of a mile to 5.6 miles from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables were improved with one-story dwellings of frame or frame and brick exterior construction ranging in size from 2,711 to 3,048 square feet of living area.³ The dwellings were built from 2011 to 2018 and are from 6 to 13 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, three or four full bathrooms, one or two half bathrooms and a garage ranging in size from 550 to 960 square feet of building area. Three comparables each have a fireplace and one comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$167,380 to \$212,770 or from \$61.48 to \$70.05 per square foot of living area. The comparables have sites that range in size from 14,600 to 106,820 square feet of land area, where comparable #1 is described as a lake front property in the supplemental grid analysis. The comparables have land assessments ranging from \$11,420 to \$62,880 or from \$0.15 to \$1.67 per square foot of land area.

³ Additional descriptive details for the comparables are found in the property record cards provided by the board of review.

In a supplemental grid analysis, the board of review adjusted its four comparables for differences from the subject in foundation type, basement finish, number of fireplaces and lack of a pool. After adjustments, the board of review determined the subject's improvement assessment on a per square foot of living area basis is within the range of the adjusted improvement assessments of the comparables which range from \$61.48 to \$70.05 per square foot of living area and below the median of the adjusted comparables of \$65.73 per square foot of living area.

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

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

With respect to the subject's land assessment, the Board finds none of the comparables are truly similar to the subject in site size and/or location. However, the Board has given reduced weight to the appellants' comparable #3, along with board of review comparables #1, #3 and #4, which have substantially smaller site size when compared to the subject than are the other comparables in the record. Additionally, board of review comparable #1 is a lake front property, unlike the subject.

The Board finds the appellants' comparables #1 and #2, along with board of review comparable #2 have the same assessment neighborhood code as the subject. These three comparables are more similar to the subject in site size, although the comparables are from 17% to 59% smaller than the subject and two of the three comparables are located more than a mile away from the subject. Nevertheless, these three comparables have land assessments ranging from \$15,300 to \$18,580 or from \$0.09 to \$0.15 per square foot of land area. The subject has a land assessment of \$27,320 or \$0.10 per square foot of land area, which falls above the range established by the more similar comparables in the record in terms of total land assessment but within the range on a per square foot of land area basis. The subject's higher total land assessment appears to be logical given the subject's significantly larger site size. After considering adjustments to the best comparables for differences in site size from the subject, the Board finds the subject's land assessment is supported. Therefore, based on this record 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 the appellant's comparables and board of review comparables #1 and #4 which differ from the subject in dwelling size and/or age.

The Board finds board of review comparables #2 and #3 have the same assessment neighborhood code as the subject and are overall more similar to the subject dwelling in size, design and age. However, each comparable lacks an inground swimming pool and barn, both features of the subject and board of review comparable #3 lacks basement finish and is located more than 4 miles away from the subject. Additionally, these two comparables have varying degrees of similarity when compared to the subject in bathroom count, fireplace count and garage size. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$184,070 and \$212,770 or \$61.48 and \$69.81 per square foot of living area. The subject's improvement assessment of \$205,900 or \$61.68 per square foot of living area is bracketed by the two best comparables in the record both in terms of overall improvement assessment and 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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