



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

APPELLANT: Rachel Skidmore
DOCKET NO.: 24-03065.001-R-1
PARCEL NO.: 02-1-18-31-00-000-005

The parties of record before the Property Tax Appeal Board are Rachel Skidmore, 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: \$11,340
IMPR.: \$83,390
TOTAL: \$94,730

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 masonry exterior construction with 1,680 square feet of living area.¹ The dwelling was constructed in 1970 and is 54 years old. Features of the home include a full basement, central air conditioning, a fireplace, a 528 square foot garage, and an inground swimming pool. The property has a 71,500 square foot site and is located in Highland, Saline Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 2.6 to 8 miles from the subject, one of which is in the subject's assessment neighborhood. The comparables consist of one story or multi-level dwellings of masonry or masonry and vinyl siding exterior construction ranging in size from 1,624 to 1,874 square feet of living area. The homes range in age from 34

¹ The Board finds the property record card submitted by the board of review to be the best evidence of the subject's age, dwelling size, and features.

to 65 years old. Each dwelling has central air conditioning and a garage ranging in size from 336 to 624 square feet of building area. One comparable has a fireplace and one comparable has a basement. The appellant reported that each comparable has "other improvements," which were not further identified. The board of review reported that comparable #2 has two pole barns. The parcels range in size from approximately 40,075 to 230,432 square feet of land area. The comparables sold from September 2024 to March 2025 for prices ranging from \$130,000 to \$265,000 or from \$78.79 to \$163.18 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$85,500, for an estimated market value of \$256,526 or \$152.69 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,730. The subject's assessment reflects a market value of \$284,218 or \$169.18 per square foot of living area, land included, when using 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 four comparable sales located from .75 of a mile to 4.4 miles from the subject. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 1,532 to 1,788 square feet of living area. The dwellings range from 56 to 61 years old. Each dwelling has a basement and a garage ranging in size from 504 to 594 square feet of building area. Comparable #3 has an additional detached garage. The parcels range in size from 19,110 to 131,730 square feet of land area. The comparables sold from August 2021 to March 2025 for prices ranging from \$239,900 to \$305,000 or from \$138.19 to \$172.98 per square foot of living area, including land. The board of review grid also included handwritten adjustments to the comparables for various features. The adjusted sale prices of the comparables range from \$242,960 to \$344,000 or from \$139.95 to \$219.39. 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.

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 calculate the adjusted figures for each comparable.

² Procedural rule Sec. 1910.50(c)(1) 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. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the comparables submitted by the appellant, which differ from the subject in age, design, and/or foundation. The Board also gives less weight to board of review comparables #2 and #3, which sold less proximate to the January 1, 2024 assessment date at issue.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #4, which are similar to the subject in age, design, dwelling size, and some features. These most similar comparables sold for prices of \$265,00 and \$305,000 or \$169.01 and \$170.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,218 or \$169.18 per square foot of living area, including land, which is bracketed by the best comparable sales in this record, and appears justified given the subject's inground swimming pool, a feature the best comparables lack. Based on this evidence the Board finds 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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