



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

APPELLANT: John & Pamela Newland
DOCKET NO.: 24-03082.001-R-1
PARCEL NO.: 05-2-23-09-02-201-032

The parties of record before the Property Tax Appeal Board are John & Pamela Newland, 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: \$13,000
IMPR.: \$81,150
TOTAL: \$94,150

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 brick trim exterior construction with 1,601 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement, central air conditioning, a fireplace and a 2-car garage containing 462 square feet of building area. The property has an approximately 10,000 square foot site and is located in St. Jacob, St. Jacob Township, Madison County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis and property information printouts on the subject and four comparables sales. Comparable #1 has the same assessment neighborhood code as the subject and is located within the same block as the subject. Comparable #2 is located in Troy and comparables #3 and #4 are each located in Highland. Descriptive details of the comparables, as well as the sale dates and sale prices are found in the property information printouts. The comparables have sites that range in size from 4,792 to 15,246 square feet of land area. Three

comparables are improved with one-story dwellings and comparable #4 is improved with a one-story condominium unit of frame and brick trim exterior construction ranging in size from 1,274 to 1,444 square feet of living area. The dwellings were built from 1998 to 2006. The appellants' evidence did not disclose the foundations of the comparables. Each comparable has central air conditioning and a two-car garage ranging in size from 420 to 528 square feet of building area. Comparable #1 has a fireplace. The comparables sold from July 2018¹ to January 2025 for prices ranging from \$158,000 to \$252,000 or from \$115.65 to \$183.67 per square foot of living area, including land.

The appellants 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 \$83,870 to \$94,240 through the application of a township equalization factor of 1.1237.

Based on this evidence the appellants requested the subject's assessment be reduced to \$83,870.

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 \$83,870, which reflects a market value of \$282,748 or \$176.61 per square foot of living area, when applying the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review argued that it did not consider any of the appellants' comparable sales. The board of review contended that the appellants' comparable #1 is located in the subject's township, however the county assessor records disclosed the property was not advertised for sale as depicted in the enclosed transfer declaration.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards on three comparables sales that are located from 425 feet to .30 of a mile from the subject property in St. Jacob, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 13,715 to 19,580 square feet of land area. The comparables are improved with one-story dwellings of frame with brick trim exterior construction ranging in size from 1,405 to 1,676 square feet of living area. The dwellings were built in 2003 or 2007. The comparables each have a basement, one of which has finished area. According to the property record cards, each comparable has central air conditioning and a garage ranging in size from 440 to 624 square feet of building area. Comparable #2 has a fireplace. The comparables sold from May 2022 to April 2023 for prices ranging from \$268,170 to \$310,800 or from \$176.89 to \$190.87 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The appellants reported a sale date of October 2024 for \$225,000 for comparable #4, which differs from the sale date depicted in the property information printout for this property of July 2018 for \$158,000.

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.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #1 since the property was not advertised for sale, which is a key fundamental element of an arms-length transaction and calls into question whether or not the purchase price of this comparable was indicative of fair cash value. The Board has also given less weight to the appellants' comparables #2, #3 and #4 which are located in a different city than the subject, when there were other sales available that have the same assessment neighborhood code as the subject and are located in the same city as the subject.

The Board finds the best evidence of market value to be the three comparable sales submitted by the board of review, which 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. Nevertheless, these three properties sold from May 2022 to April 2023 for prices ranging from \$268,170 to \$310,800 or from \$176.89 to \$190.87 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$282,748 or \$176.61 per square foot of living area, including land, which falls within the range established by best comparable sales contained in the record in terms of overall market value and below the comparables on a price per square foot of living area basis. Based on this record and 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: _____

December 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John & Pamela Newland
205 Jessica Dr.
St. Jacob, IL 62281

COUNTY

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