



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

APPELLANT: Mary Burch
DOCKET NO.: 24-03168.001-R-1
PARCEL NO.: 14-2-15-13-09-104-019

The parties of record before the Property Tax Appeal Board are Mary Burch, 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: \$8,320
IMPR.: \$53,750
TOTAL: \$62,070

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 one-story dwelling of brick exterior construction with 1,014 square feet of living area. The dwelling was constructed in 1946 and is approximately 78 years old. Features of the home include a basement with finished area, central air conditioning and a 260 square foot garage. The property has an approximately 7,540 square foot site and is located in Edwardsville, 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 four comparables sales that are located from .5 of a mile to 2.5 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,344 to 8,232 square feet of land area. The comparables are improved with one-story dwellings of stucco, siding, brick or brick and siding exterior construction ranging in size from 1,014 to 1,732 square feet of living area. The dwellings were built from 1926 to 1963. The

comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and comparable #4 has a 280 square foot garage. The comparables sold from July 2022 to March 2025 for prices ranging from \$134,000 to \$175,500 or from \$77.37 to \$143.66 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 \$57,600 to \$62,070 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 \$57,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property has a final equalized assessment of the subject property of \$62,070, which reflects a market value of \$186,229 or \$183.66 per square foot of living area, when applying the statutory level of assessment of 33.33%.¹

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 331 feet to .1 of a mile from the subject property. The comparables have sites that range in size from 6,890 to 8,050 square feet of land area. The comparables are improved with one-story dwellings of brick or frame exterior construction containing 864 or 1,116 square feet of living area. The dwellings range in age from 74 to 78 years old. The comparables each have a basement with finished area and central air conditioning. Two comparables each have a garage with either 240 or 264 square feet of building area. The comparables sold from March to November 2024 for prices ranging from \$223,680 to \$255,350 or from \$200.43 to \$295.54 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.

The record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables which differ from the subject in age and/or dwelling size. Additionally, the appellant's comparables #1, #3 and #4 are located either 2 or 2.5 miles away from the subject property and the appellant's comparables #1, #2 and #4 sold in either

¹ 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.

2022 or 2025 which occurred less proximate in time to the lien date issue than other sales in the record.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which sold more proximate in time to the January 1, 2024 assessment date at issue and are overall most similar to the subject in location, dwelling size, design, age and some features. The comparables sold from March to November 2024 for prices ranging from \$223,680 to \$255,350 or from \$200.43 to \$295.54 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$186,229 or \$183.66 per square foot of living area, including land, which falls below the range established by the best comparables in the record. 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: _____

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

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

APPELLANT

Mary Burch
820 Franklin Ave
Edwardsville, IL 62025

COUNTY

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