



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

APPELLANT: Dawn Kaufman  
DOCKET NO.: 24-03229.001-R-1  
PARCEL NO.: 13-2-21-32-16-403-044

The parties of record before the Property Tax Appeal Board are Dawn Kaufman, 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:** \$15,280  
**IMPR.:** \$49,270  
**TOTAL:** \$64,550

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 part 1-story and part 2-story dwelling of frame and brick exterior construction with 2,448 square feet of living area.<sup>1</sup> The dwelling was constructed in 1967 and is 57 years old. Features of the home include a concrete slab and crawl-space foundation, central air conditioning, a fireplace, and 494 square foot garage. The property has a 13,850 square foot site and is located in Collinsville, Collinsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located from .3 of a mile to 5.7 miles from the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 1 story or multi-level dwellings of brick or siding and brick exterior construction ranging in size from 1,148 to 1,904 square feet of living area. The homes range in age from 56 to 65 years

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<sup>1</sup> The Board finds the property record card submitted by the board of review to be the best evidence of the subject's age and features.

old. Each dwelling has central air conditioning, a full basement, and a 1-car or 2-car garage. Two comparables each have one or two fireplaces. The parcels range in size from approximately 10,480 to 37,462 square feet of land area. Three comparables are reported to be “on market” or “pending” and one comparable sold December 2024 for a price of \$169,900 or \$111.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$59,740, for an estimated market value of \$179,238 or \$73.22 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 \$64,550. The subject's assessment reflects a market value of \$193,669 or \$79.11 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .74 of a mile to 3.1 miles from the subject. The comparables consist of 1.5-story, 2-story, or part 1-story and part 2-story dwellings of frame or frame and brick exterior construction ranging in size from 1,800 to 2,208 square feet of living area. The dwellings range from 59 to 61 years old. Each dwelling has a fireplace, a basement, and a garage ranging in size from 480 to 980 square feet of building area. The parcels range in size from 17,030 to 38,800 square feet of land area. The comparables sold from October 2022 to October 2024 for prices ranging from \$226,000 to \$285,500 or from \$107.45 to \$129.30 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 \$199,950 to \$271,520 or from \$95.10 to \$122.97. 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.

The parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the comparables

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<sup>2</sup> 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.

submitted by the appellant, which differ from the subject in design and/or dwelling size. Additionally, three of the comparables submitted by the appellant are listings and do not show that the subject was actually purchased for a particular price.

The Board finds the best evidence of market value to be the comparables presented by the board of review, which are somewhat similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices ranging from \$226,000 to \$285,500 or from \$107.45 to \$129.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$193,669 or \$79.11 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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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COUNTY

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