



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

APPELLANT: Robert Dunn  
DOCKET NO.: 24-03256.001-R-1  
PARCEL NO.: 02-2-18-31-15-401-047

The parties of record before the Property Tax Appeal Board are Robert Dunn, 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 **A Reduction** 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:** \$6,820  
**IMPR.:** \$57,640  
**TOTAL:** \$64,460

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 duplex of frame exterior construction with 1,310 square feet of living area. The dwelling is 19 years old. Features of the home include a basement with finished area, central air conditioning, and a 400 square foot garage. The property has a 4,803 square foot site and is located in Highland, Saline Township, Madison County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables.<sup>1</sup> Comparables #2 and #3 consist of one-story duplexes of frame exterior construction containing 1,310 and 1,285 square feet of living area, respectively.

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<sup>1</sup> The appellant did not complete the Sec. V grid with correct assessment information for the comparables. The assessment information for comparables #2 and #3, which are the same properties as board of review comparables #2 and #3, was taken from the board of review's evidence. Comparable #1 will not be further discussed on this record.

The homes are each 19 years old. Each dwelling has central air conditioning, a basement with finished area, and a 400 square foot garage. The parcels contain 4,670 and 4,803 square feet of land area. The comparables have land assessments of 6,820 and 6,850 or \$1.42 and \$1.47 per square foot of land area and improvement assessments of \$57,530 and \$60,790 or \$43.92 and \$47.31 per square foot of living area. Based on this evidence, the appellant requested a reduced land assessment of \$5,500 or \$1.15 and a reduced improvement assessment of \$50,500 or \$38.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,070. The subject property has a land assessment of \$6,820 or \$1.42 per square foot of land area and an improvement assessment of \$61,250 or \$46.76 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame exterior construction that range from 18 to 20 years old. The homes range in size from 1,285 to 1,334 square feet of living area. Each comparable has central air conditioning, a 400 square foot garage and a basement, one of which has finished area. The parcels range in size from 4,146 to 4,932 square feet of land area. Land assessments for the comparables range from \$6,040 to \$6,850 or from \$1.39 to \$1.47 per square foot of land area and improvement assessments range from \$55,500 to \$58,170 or from \$42.37 to \$44.32 per square feet of living area. The board of review applied adjustments to the comparables for bathroom count and basement finish. The adjusted improvement assessments range from \$57,530 to \$62,010 or from \$43.92 to \$47.31 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is 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 equity comparables to support their respective positions before the Property Tax Appeal Board, with two being common to the parties. With respect to the land assessment, the Board finds the comparables to be similar to the subject in site size and location. The comparables have land assessments ranging from \$6,040 to \$6,850 or from \$1.39 to \$1.47 per square foot of land area. The subject's land assessment of \$6,820 or \$1.42 per

square foot of land area is within the range established by the comparables in this record. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board finds the comparables are similar to the subject in age, location, dwelling size, and features. The comparables have improvement assessments that range from \$55,500 to \$58,170 or from \$42.37 to \$44.32 per square feet of living area. The subject's improvement assessment of \$61,250 or \$46.76 per square foot of living area is above the range established by the best comparables in this record. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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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