



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

APPELLANT: Michael Staub
DOCKET NO.: 24-03259.001-R-1
PARCEL NO.: 09-1-22-02-00-000-007.005

The parties of record before the Property Tax Appeal Board are Michael Staub, 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: \$47,410
IMPR.: \$70,980
TOTAL: \$118,390

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 brick exterior construction with 1,922 square feet of living area. The dwelling is 42 years old and features a partial basement, central air conditioning, a 462 square foot garage, and two pole buildings.¹ The property has a 335,440 square foot site and is located in Saint Jacob, Jarvis 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. The comparables consist of one-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,008 to 1,428 square feet of living area. The homes range in age from 21 to 65 years old. Each dwelling has central air conditioning. One comparable has a fireplace, two comparables each have a basement, and two comparables each have a garage containing either 200 or 625 square feet of

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

building area. The parcels range in size from 65,349 to 363,726 square feet of land area. The comparables sold from November 2017 to June 2023 for prices ranging from \$120,000 to \$228,000 or from \$85.71 to \$217.76 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$107,480, for an estimated market value of \$322,472 or \$167.78 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 \$118,390. The subject's assessment reflects a market value of \$355,206 or \$184.81 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 five comparable sales. The comparables consist of one-story dwellings of frame or brick exterior construction ranging in size from 1,539 to 2,336 square feet of living area. The dwellings range from 5 to 46 years old. Each dwelling has central air conditioning and a full or partial basement with three having finished area. Three comparables each have one or two fireplaces and a garage ranging in size from 550 to 672 square feet of building area. Two comparables each have an additional detached garage or pole building. The parcels range in size from 87,570 to 274,124 square feet of land area. The comparables sold from May 2022 to August 2024 for prices ranging from \$325,000 to \$600,000 or from \$173.37 to \$325.03 per square foot of living area, including land. The board of review applied adjustments to the comparables for various features to arrive at adjusted sale prices ranging from \$335,590 to \$585,593 or from \$170.56 to \$317.22 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 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables

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.

submitted by the appellant, as well as board of review comparables #1 and #2, which sold less proximate to the assessment date at issue and/or differ significantly from the subject in age.

The Board finds the best evidence of market value to be the board of review comparable sales #3, #4, and #5, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject in age, site size, dwelling size, and features. These comparables sold in July or August 2024 for prices ranging from \$330,000 to \$410,000 or from \$173.37 to \$245.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,206 or \$184.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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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