



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

APPELLANT: Kevin Hawk
DOCKET NO.: 24-03272.001-R-1
PARCEL NO.: 09-2-22-33-08-201-010

The parties of record before the Property Tax Appeal Board are Kevin Hawk, 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: \$42,811
IMPR.: \$116,600
TOTAL: \$159,411

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) 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 1-story dwelling of brick exterior construction with 2,249 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a basement, central air conditioning, one fireplace, 3 bathrooms, and an 850 square foot garage. The property has an approximately 82,00 square foot site and is located in Troy, Jarvis Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within 0.5 of a mile from the subject. The parcels range in size from approximately 40,075 to 80,200 square feet of land area¹ and are improved with 1-story homes ranging in size from 2,238 to 2,584 square feet of living area. The dwellings range in age from 8 to 23 years old. Each home has a

¹ The Board finds the best evidence of the site size of comparable #2, which is common to both parties, is found in the board of review's evidence.

basement, central air conditioning, a fireplace, 2 or 2.5 bathrooms, and a garage ranging in size from 660 to 1,049 square feet of building area. The comparables have land assessments ranging from \$20,580 to \$41,740 or of \$0.51 or \$0.52 per square foot of land area and have improvement assessments of \$100,790 or \$115,340 or from \$39.01 to \$51.54 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$151,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$161,420. The subject property has an equalized land assessment of \$44,820 or \$0.55 per square foot of land area and an equalized improvement assessment of \$116,600 or \$51.85 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.1015 for Jarvis Township which increased the subject's total assessment from \$146,550 to \$161,420.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.10 of a mile from the subject. Comparable #3 is the same property as the appellant's comparable #2. The parcels range in size from approximately 40,100 to 80,200 square feet of land area and are improved with 1-story homes ranging in size from 2,339 to 2,584 square feet of living area. The dwellings range in age from 18 to 23 years old. Each home has a basement, central air conditioning, one to four fireplaces, 2 to 3.5 bathrooms, and a garage ranging in size from 762 to 832 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have land assessments ranging from \$20,820 to \$41,740 or from \$0.51 to \$0.73 per square foot of land area and have improvement assessments ranging from \$107,680 to \$139,770 or from \$41.67 to \$58.85 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

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).

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township

equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, Section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains a total of six equity comparables, with one common comparable, for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparables #1 and #2, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #2/board of review's comparable #3 and the board of review's comparable #4, which are more similar to the subject in site size and location. These comparables have land assessments of \$27,980 and \$41,740 or \$0.51 and \$0.52 per square foot of land area, respectively. The subject's land assessment of \$44,820 or \$0.55 per square foot of land area falls above the range established by the best two comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #2/board of review's comparable #3, which is a substantially larger home than the subject, and to the appellant's comparable #1, which is a much newer home than the subject. The Board also gives less weight to the board of review's comparables #1 and #2, which each have an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparable #4, which are more similar to the subject in dwelling size, age, location, and most features, although the appellant's comparable #3 has a smaller garage and one less bathroom than the subject, suggesting upward adjustments to this comparable would be needed to make it more equivalent to the subject. The board of review's comparable #4 has more

fireplaces than the subject and a half bathroom unlike the subject, suggesting downward adjustments to this comparable would be needed to make it more equivalent to the subject.

These two most similar comparables have improvement assessments of \$115,340 and \$139,770 or \$51.54 and \$58.85 per square foot of living area, respectively. The subject's improvement assessment of \$116,600 or \$51.85 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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

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:

February 17, 2026



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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