



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

APPELLANT: Jeffery Duckworth
DOCKET NO.: 24-03307.001-R-1
PARCEL NO.: 24-2-01-34-01-101-044

The parties of record before the Property Tax Appeal Board are Jeffery Duckworth, 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: \$17,050
IMPR.: \$85,540
TOTAL: \$102,590

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 frame and brick exterior construction with 1,853 square feet of living area. The dwelling was constructed in 2002 and is 22 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 483 square foot garage. The property has a 15,150 square foot site and is located in Godfrey, Godfrey Township, Madison County.¹

The appellant contends assessment inequity with respect to the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the subject's assessment neighborhood and either next door to the subject or two houses from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction ranging in size from 1,777 to 2,176

¹ The parties differ as to the subject's site size. The board of review reported a site size of 15,150 square feet, which was not refuted by the appellant in rebuttal.

square feet of living area. The homes were built in 2003 or 2004. Each dwelling is reported to have central air conditioning, a fireplace, a full basement, and a garage ranging in size from 550 to 762 square feet of building area. Comparable #1 has an inground swimming pool. The parcels range in size from 11,140 to 26,120 square feet of land area. The comparables have land assessments ranging from \$12,680 to \$17,660 or from \$0.68 to \$1.14 per square foot of land area.² The comparables have improvement assessments ranging from \$80,890 to \$97,670 or from \$44.89 to \$47.24 per square foot of living area. Based on this evidence, the appellant requested a reduced land assessment of \$14,390 or \$0.95 per square foot of land area and an improvement assessment of \$72,220 or \$38.97 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 \$102,590. The subject property has a land assessment of \$17,050 or \$1.13 per square foot of land area and an improvement assessment of \$85,540 or \$46.16 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 and within .03 of a mile of the subject. Comparables #1 and #3 are the same properties as the appellant's comparables #1 and #3, respectively. The comparables consists of one-story dwellings of frame or frame and brick exterior construction ranging in size from 1,777 to 2,176 square feet of living area. The homes range in age from 18 to 22 years old. Each comparable has central air conditioning, a fireplace, a full basement, and a garage ranging in size from 550 to 832 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have parcels ranging from 11,140 to 26,120 square feet of land area. The comparables have land assessments ranging from \$12,680 to \$17,660 or from \$0.68 to \$1.14 per square foot of land area. The comparables have improvement assessments ranging from \$80,890 to \$97,670 or from \$44.89 to \$50.88 per square foot of living area. The board of review grid also included adjustments to the comparables for various features. The adjusted improvement assessments of the comparables range from \$83,820 to \$97,670 or from \$44.89 to \$50.64 per square foot 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The Board finds the best evidence of the comparables' assessments is found in the property record cards submitted by the board of review.

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 five 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 parties' comparables are relatively similar to the subject in site size and location. The comparables have land assessments ranging from \$12,680 to \$17,660 or from \$0.68 to \$1.14 per square foot of land area. The subject's land assessment of \$17,050 or \$1.13 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 gives reduced weight to the shared comparable #1 and board of review comparable #2, which feature inground swimming pools unlike the subject. The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #2, the parties' shared comparable #3, and board of review comparable #4, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$88,290 to \$97,670 or from \$44.89 to \$50.64 per square foot of living area. The subject's improvement assessment of \$85,540 or \$46.16 per square foot of living area falls below the range established by the best comparables overall and within the range of the comparables on a per-square-foot basis. Based on this record and after considering adjustments for differences when compared to 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



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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