



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

APPELLANT: Marvin Meng
DOCKET NO.: 24-03308.001-R-1
PARCEL NO.: 10-2-16-18-17-302-002

The parties of record before the Property Tax Appeal Board are Marvin Meng, 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: \$17,244
IMPR.: \$124,838
TOTAL: \$142,082

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 2-story owner-occupied dwelling of frame and brick exterior construction with 3,094 square feet of living area.¹ The dwelling was constructed in 2009 and is 15 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 490 square foot garage. The property has an 11,260 square foot site and is located in Edwardsville, Pin Oak Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the subject's assessment neighborhood and within 1.5 blocks of the subject. The comparables consist of 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 2,648 to 3,638 square feet of living area. The homes range in age from 19 to 31 years old. Each dwelling has

¹ The Board finds the subject's property record card submitted by the board of review, which contains a property sketch and was not refuted by the appellant in rebuttal, to be the best evidence of the subject's dwelling size.

central air conditioning, a fireplace, a basement with one having finished area, and a garage ranging in size from 440 to 700 square feet of building area. The comparables sold from January 2018 to September 2020 for prices ranging from \$266,000 to \$325,000 or from \$83.01 to \$111.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$138,000, for an estimated market value of \$414,041 or \$133.82 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket No. 22-04027.001-R-1 where the Board issued a decision lowering the assessment of the subject property to \$117,660 based on the agreement of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,300. The subject's assessment reflects a market value of \$450,945 or \$145.75 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The board of review disclosed that equalization factors of 1.1029 and 1.0949 were applied in Pin Oak Township for tax years 2023 and 2024, respectively. The board of review disclosed that 2021 was the first year of the general assessment cycle.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .8 of a mile to 3.1 miles from the subject. The comparables consist of 2-story dwellings of frame and brick exterior construction ranging in size from 2,480 to 3,152 square feet of living area. The dwellings are either 19 or 21 years old. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a garage ranging in size from 528 to 766 square feet of building area. The parcels range in size from 14,650 to 90,950 square feet of land area. The comparables sold from January 2021 to June 2024 for prices ranging from \$362,000 to \$601,000 or from \$131.68 to \$190.67 per square foot of living area, including land. The board of review grid also included adjustments to the comparables for various features. The adjusted sale prices of the comparables range from \$362,000 to \$608,100 or from \$131.68 to \$192.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables are located in more desirable areas than the subject.

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,

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.

or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-04027.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$117,660. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2022 and 2024 tax years are within the same general assessment period and equalization factors of 1.1029 and 1.0949 were applied in Pin Oak Township in 2023 and 2024, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2022 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2024 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$142,082 which is less than the subject's 2024 assessment.

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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