



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

APPELLANT: Chad Custer
DOCKET NO.: 24-03311.001-R-1
PARCEL NO.: 19-2-08-01-13-301-007

The parties of record before the Property Tax Appeal Board are Chad Custer, 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: \$6,840
IMPR.: \$58,320
TOTAL: \$65,160

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 vinyl siding exterior construction with 1,604 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 446 square feet of building area. The property has an approximately 40,275 square foot site and is located in Bethalto, Wood River Township, Madison County.¹

The appellant contends assessment inequity of both the land and the improvements as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located

¹ The appellant disclosed in section III of the appeal petition that the subject property contains 40,275 square feet of land area. In a memorandum, the board of review described the subject site with 23,000 square feet of land area, although no site size was depicted in the subject's residential building record printout provided by the board of review.

along the same street or on the next street from the subject property. The comparables are improved with one-story or two-story dwellings of vinyl siding or masonry exterior construction ranging in size from 1,269 to 1,660 square feet of living area. The dwellings were built from 1972 to 1997 years old. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 440 to 567 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$41,610 to \$56,940 or from \$25.75 to \$38.49 per square foot of living area. The comparables have sites that range in size from approximately 14,400 to 29,469 square feet of land area. The comparables have land assessments ranging from \$6,520 to \$17,630 or from \$0.22 to \$1.06 square feet of land area.

The appellants submitted a copy of Madison County "Notice of Final Decision on Assessed Value by Board of Review" disclosing the board of review increased the subject's assessment from \$64,630 to \$70,030 through the application of a township equalization factor of 1.0835.

Based on this evidence, the appellant requested a reduction in the subject's total assessment of \$63,630, with an improvement assessment of \$57,320 or \$35.74 per square foot of living area and a land assessment of \$6,310 or \$0.16 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$70,030. The subject has an improvement assessment of \$63,190 or \$39.40 per square foot of living area and a land assessment of \$6,840 or \$0.17 per square foot of land area, using 40,275 square feet of land area.

In a memorandum, the board of review argued that all four of the appellant's comparables required adjustments. The board of review contends the subject property has an improvement assessment of \$42.26 per square foot of living area, which is below the median improvement assessment of the four comparable properties of approximately \$45.40, per square foot of living area. The board of review did not address the appellant's inequity argument with respect to the subject's land assessment. The board of review did not provide any other evidence.

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 record contains four equity comparables submitted by the appellant for the Board's consideration.

With respect to the subject's land assessment, the Board finds all four comparables are substantially smaller than the subject in site size, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have land assessments ranging from \$6,520 to \$17,630 or from \$0.22 to \$1.06 square feet of land area. The subject has a land assessment of \$6,840 or \$0.17 per square foot of land area, which falls within the range of the comparables in terms of total land assessment but below the range on a per square foot of land area basis, which appears to be logical given the subject's larger site size. Based on this evidence, the Board finds no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment. The Board has given less weight to the appellant's comparable #2 due to its dissimilar two-story design and substantially smaller dwelling size.

The Board finds board of review comparables #1, #3 and #4 are similar to the subject in location, dwelling size, design, age and some features. These three comparables have improvement assessments ranging from \$41,610 to \$56,940 or from \$25.75 to \$37.04 per square foot of living area. The subject's improvement assessment of \$63,190 or \$39.40 per square foot of living area falls above the three best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds subject's improvement assessment is excessive. Therefore, based on this record the Board finds 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

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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