



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

APPELLANT: Jane Farrington
DOCKET NO.: 24-03351.001-R-1
PARCEL NO.: 10-2-16-34-03-303-016

The parties of record before the Property Tax Appeal Board are Jane Farrington, 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: \$33,800
IMPR.: \$140,640
TOTAL: \$174,440

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 is improved with a part two-story and part one-story dwelling of brick and frame exterior construction containing 2,495 square feet of living area. The dwelling was constructed in 2000 and is approximately 24 years old. Features of the property include a basement that is partially finished, central air conditioning, two fireplaces, 3½ bathrooms, an attached three-car garage with 828 square feet of building area, and an inground swimming pool.¹ The property is located in Troy, 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 improved with 1-story, 1.5-story or 2-story dwellings that range in size from 2,100 to 3,492 square feet of living area. The homes have siding or brick and siding exteriors and range in age from 10 to 48 years old. Each comparable

¹ The Board finds the best description of size of the subject dwelling was provided by the board of review, which was supported by a copy of the subject's property record card.

has a basement with finished area, central air conditioning, four bathrooms, and a garage ranging in size from 589 to 900 square feet of building area. Two comparables each have one fireplace. The appellant indicated the comparables have sites ranging in size from 19,000 to 46,000 square feet of land area and are located either 2 or 3 miles from the subject property. The sales occurred from April 2022 to March 2025 for prices ranging from \$390,000 to \$485,000 or from \$121.18 to \$185.71 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$161,320.

The appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 4, 2025, disclosing the assessment of the subject property was increased from \$159,320 to \$174,440 by the application of a township equalization factor of 1.0949. The subject's total assessment reflects a market value of \$523,372 or \$209.77 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.²

The board of review submitted its "Board of Review Notes on Appeal" and information on four comparable sales located within the same assessment neighborhood code as the subject property. The board of review indicated the comparables were located from 1,500 to 2,380 feet or from .28 to .45 of a mile from the subject property. The comparables are improved with part two-story and part one-story dwellings of brick and frame exterior construction that range in size from 2,009 to 2,820 square feet of living area. The comparables were built from 2000 to 2003 and are from approximately 21 to 24 years old. Each comparable has a basement with three having finished area, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in size from 730 to 973 square feet of building area. The board of review did not disclose the site sizes for the subject or the comparables. The sales occurred from June 2021 to June 2025 for prices ranging from \$362,500 to \$600,000 or from \$143.65 to \$241.41 per square foot of living area, including land. The board of review grid analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$453,120 to \$656,500 or from \$179.95 to \$294.55 per square foot of living area. The board of review submitted copies of the property record cards for the subject property and the comparables to document the descriptions of the properties.

The board of review also submitted a statement indicated that it did not consider the appellant's comparable sales because they were located in an adjacent township from 2 to 3 miles from the subject. The board of review indicated its comparables were located in the subject property's subdivision.

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

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

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.

The record contains information on eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject in location, style, size and/or age. The Board finds the comparables submitted by the board of review are more similar to the subject in location, style, size and age than are the comparables provided by the appellant. The board of review comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. The primary differences between the subject and the comparables is that three comparables have finished basement area, unlike the subject, that require downward adjustments and none of the comparables have an inground swimming pool, as does the subject property, that require upward adjustments. These properties sold from June 2021 to June 2025 for prices ranging from \$362,500 to \$600,000 or from \$143.65 to \$241.41 per square foot of living area, including land. The board of review comparable that sold most proximate in time to the assessment date at issue is comparable #4 that sold in August 2023 for a price of \$485,000 or \$241.41 per square foot of living area, including land. This comparable is improved with a home that is smaller than the subject dwelling indicating an upward adjustment for size would be appropriate. The subject's assessment reflects a market value of \$523,372 or \$209.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the appropriate adjustments to make the comparables more equivalent to the subject property. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and 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

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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