



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

APPELLANT: Patrick Harriss  
DOCKET NO.: 24-03424.001-R-1  
PARCEL NO.: 10-2-16-18-10-101-001

The parties of record before the Property Tax Appeal Board are Patrick Harriss, 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:** \$31,320  
**IMPR.:** \$141,740  
**TOTAL:** \$173,060

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 2,078 square feet of living area.<sup>1</sup> The dwelling was constructed in 2017 and is seven years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 640 square foot garage. The property has a 9,500 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 three comparable sales located from .1 of a mile to one mile from the subject, one of which is within the subject's assessment neighborhood. The comparables consist of one-story or two-story dwellings of frame and brick exterior construction

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<sup>1</sup> The Board finds the subject's property record card, submitted by both parties, to be the best evidence of the subject's dwelling size and features.

ranging in size from 2,000 to 2,888 square feet of living area.<sup>2</sup> The homes range in age from 12 to 45 years old. Each dwelling has central air conditioning, a basement with finished area, and a garage ranging in size from 576 to 648 square feet of building area. Two comparables each have a fireplace. The parcels range in size from 9,375 to 30,356 square feet of land area. The comparables sold from March 2024 to February 2025 for prices ranging from \$425,000 to \$503,000 or from \$163.09 to \$245.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$166,700, for an estimated market value of \$500,150 or \$240.69 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,480. The subject's assessment reflects a market value of \$568,497 or \$273.58 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup> The board of review also disclosed an equalization factor of 1.0949 was applied in Pin Oak Township for tax year 2024.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood and within .04 of a mile of the subject. Comparable #4 is the same property as the appellant's comparable #1. The comparables consist of two-story dwellings of frame and brick or frame and stone exterior construction ranging in size from 1,681 to 2,000 square feet of living area. The dwellings range from four to ten years old. Each dwelling has central air conditioning, a basement with finished area, and a garage ranging in size from 576 to 792 square feet of building area. Three comparables each have a fireplace. Comparable #3 has an inground swimming pool. The parcels range in size from 9,300 to 14,400 square feet of land area. The comparables sold from July 2022 to March 2025 for prices ranging from \$425,000 to \$552,000 or from \$212.50 to \$300.98 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 \$432,190 to \$522,160 or from \$216.10 to \$287.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 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.

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<sup>2</sup> The Board finds the property record cards submitted by the appellant to be the best evidence of the comparables' dwelling sizes and features.

<sup>3</sup> 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.

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 six comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #2 and #3, which differ from the subject in age, location, dwelling size, site size, and/or design. The Board also gives reduced weight to board of review comparable #2, which sold less proximate to the January 1, 2024 assessment date at issue.

The Board finds the best evidence of market value to be the parties' shared comparable along with board of review comparable sales #1, #3, and #4, which sold more proximate to the assessment date at issue and are somewhat similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold from June 2023 to March 2025 for prices ranging from \$425,000 to \$552,000 or from \$212.50 to \$300.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$568,497 or \$273.58 per square foot of living area, including land, which is above the range established by the best comparable sales in this record overall and within the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

However, the record disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0949.

Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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 (35 ILCS 200/16-180) 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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the 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 Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported; however, the reduction is limited to the increase in the assessment caused by the application of the township equalization factor.

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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