



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANTS: Thomas E. & Joyce A. Barrett

DOCKET NO.: 24-04440.001-R-1

PARCEL NO.: 24-2-02-30-03-301-036

The parties of record before the Property Tax Appeal Board are Thomas E. & Joyce A. Barrett, the appellants; 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:	\$26,420
IMPR.:	\$66,200
TOTAL:	\$92,620

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and part one-story dwelling of brick and frame exterior construction with 2,782 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces and a two-car garage with 624 square feet of building area. The property has an approximately 77,310 square foot site and is located in Alton, Godfrey Township, Madison County.²

The appellants contend assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellants submitted information on three

¹ The appellants disclosed the subject property has a 1,000 square foot recreational room in the basement, which is not depicted in the subject's property record card and is thus not likely being assessed.

² The subject's site size is found in the evidence submitted by the board of review, which was not refuted by the appellants.

equity comparables that have the same assessment neighborhood code as the subject and are located either next door, two doors down or across the street from the subject property. The comparables are improved with one-story or two-story dwellings of brick or brick and frame exterior construction ranging in size from 2,560 to 2,822 square feet of living area. The dwellings are 49 or 52 years old. Two comparables each have a basement with finished area. The appellant did not provide the foundation type of comparable #1. Each comparable has central air conditioning, a fireplace and a two-car garage ranging in size from 552 to 729 square feet of building area. The comparables have improvement assessments ranging from \$55,950 to \$70,340 or from \$20.52 to \$24.93 per square foot of living area. The appellants reported that the three comparables have irregular site dimensions but did not provide the sizes of these three properties. The comparables have land assessments ranging from \$20,850 to \$27,240.

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 \$90,590 to \$98,130 through the application of a township equalization factor of 1.0832.

The appellants requested the subject's assessment be reduced based on the recently issued equalization factor of 1.0832.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$98,130. The subject has an improvement assessment of \$71,710 or \$25.78 per square foot of living area and a land assessment of \$26,420 or \$0.34 per square foot of land area.

In a memorandum, the board of review argued that two of the appellants' comparables are not comparable due to their one-story designs, when compared to the subject's two-story design.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject property and are located from 230 feet to 8.3 miles from the subject property, one of which is along the same street as the subject. The comparables were improved with part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 2,726 to 3,466 square feet of living area. The dwellings are from 43 to 51 years old. One comparable has a concrete slab foundation and three comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 675 square feet of building area. The comparables have improvement assessments ranging from \$59,250 to \$113,250 or from \$21.74 to \$37.69 per square foot of living area. The comparables have sites that range in size from 10,560 to 50,200 square feet of land area. The comparables have land assessments ranging from \$10,510 to \$24,820 or from \$0.42 to \$1.00 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 parties submitted seven equity comparables for the Board's consideration.

With respect to the subject's land assessment, the Board has given no weight to the appellant's comparables since the appellant did not provide the site sizes of the properties in order to allow the Board to make a meaningful comparative analysis between the comparables and the subject property. The Board has given reduced weight to board of review comparables #2 and #3, due to their distant locations from the subject being either 5.7 or 8.3 miles away.

The Board finds board of review comparables #1 and #3 are more similar to the subject in location and site size, although each site is either 35% or 45% smaller than the subject, suggesting adjustments for size differences would be necessary to make the comparables more equivalent than the subject. Nevertheless, these two comparables have land assessments of \$20,850 or \$24,820 or \$0.42 or \$0.72 per square foot of land area. The subject has a land assessment of \$26,420 or \$0.34 per square foot of land area, which falls above the more similar comparables in the record 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 appellants' comparable #1 since the appellant did not provide a description of the foundation for the dwelling in order to allow the Board to make a meaningful comparative analysis between the comparable and the subject. The Board has also given less weight to the appellants' comparables #2 and #3 due to their dissimilar one-story design, when compared to the subject's part two-story and part one-story design. The Board has given reduced weight to board of review comparables #2 and #3 due to their distant locations from the subject being more than 5 miles away. Additionally, board of review comparable #3 has a considerably larger dwelling size with a dissimilar concrete slab foundation, when compared to the subject dwelling.

The Board finds board of review comparables #1 and #4 are similar to the subject in location, dwelling size, design, foundation type, age and some features. These two comparables have improvement assessments of \$59,250 and \$68,670 or \$21.74 and \$25.15 per square foot of living area. The subject's improvement assessment of \$71,710 or \$25.78 per square foot of living area falls above the two 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 commensurate with the appellants' request 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



Member

DISSENTING: _____

C E R T I F I C A T I O N

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:

January 20, 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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