



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

APPELLANT: Edward Tomaszewski
DOCKET NO.: 18-04613.001-R-1
PARCEL NO.: 14-2-15-33-15-401-010

The parties of record before the Property Tax Appeal Board are Edward Tomaszewski, 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: \$8,440
IMPR.: \$33,770
TOTAL: \$42,210

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 2018 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 one-story dwelling of brick construction containing 1,316 square feet of living area. The dwelling was built in 1981. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 560 square feet of building area. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of brick construction ranging in size from 1,248 to 1,624 square feet of living area. The homes range in age from 41 to 51 years old. Three of the comparables have basements with one having finished area, each property has central air conditioning, two comparables each have one fireplace and three comparables have garages ranging in size from 506 to 572 square feet of building area. The appellant reported the comparables have sites

ranging in size from 10,800 to 23,400 square feet of land area. These properties have land assessments ranging from \$9,100 to \$15,060 or from \$.64 to \$.86 per square foot of land area using the appellant's dimensions. The appellant indicated the subject property has 9,460 square feet of land area with a land assessment of \$8,440 or \$.89 per square foot of land area. The comparables have improvement assessments ranging from \$25,390 to \$29,190 or from \$17.96 to \$22.28 per square foot of living area. The appellant reported the subject property has an improvement assessment of \$33,770 or \$25.66 per square foot of living area.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the subject's assessment increased from \$41,170 to \$42,210 by the application of a board of review township equalization factor of 1.0252. Based on this evidence, the appellant requested the subject's assessment be reduced to \$41,170.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,210. The subject property has an improvement assessment of \$33,770 or \$25.66 per square foot of living area. The board of review reported the subject property has an irregular shaped lot resulting in 10,115 square feet of land area and a land assessment of \$8,440 or \$.83 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of brick construction ranging in size from 1,265 to 1,403 square feet of living area. The homes were built from 1975 to 1977. Each property has a basement with three having finished area, each property has central air conditioning, three comparables have one or two fireplaces and each property has an attached two-car garage ranging in size from 525 to 616 square feet of building area. These properties have improvement assessments ranging from \$46,660 to \$53,080 or from \$33.26 to \$41.60 per square foot of living area. The board of review indicated comparables #1, #2 and #3 have irregular shaped lots. Using the dimensions reported the board of review comparables have sites ranging in size from 7,375 to 14,105 square feet of land area with land assessments ranging from \$9,220 to \$13,300 or from \$.83 to \$1.27 per square foot of land area. The board of review requested confirmation of the 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 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 eight comparables submitted by the parties to support their respective positions. Less weight is given appellant's comparable #2 due to its larger dwelling size and lack of a basement. Less weight is given appellant's comparable #3 due to its larger dwelling size, older age and lack of a garage when contrasted to the subject dwelling. Less weight is

given appellant's comparable #4 due to its older age in relation to the subject dwelling. The Board finds appellant's comparable #1 as well as the board of review comparables to be most similar to the subject in size, age and features with the exception four of the comparables have finished basement area, suggesting downward adjustments may be needed to make these dwellings more equivalent to the subject property. These comparables have improvement assessments that range from \$25,390 to \$53,080 or from \$19.90 to \$41.60 per square foot of living area. Board of review comparable #3, with an improvement assessment of \$51,830 or \$40.24 per square foot of living area, is most similar to the subject property in that it has an unfinished basement as does the subject dwelling. The subject's improvement assessment of \$33,770 or \$25.66 per square foot of living area falls within the range established by the best comparables in this record and is below each of the board of review comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

With respect to the land assessment, the record is not particularly clear with respect to the size of the subject site and each comparable. Nevertheless, the comparables have land assessments ranging from \$9,110 to \$15,060. The subject's land assessment of \$8,440 is below each comparable. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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



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 16, 2021



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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