



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

APPELLANT: Michael Tomaszewski
DOCKET NO.: 22-03654.001-R-1
PARCEL NO.: 16-2-03-36-01-108-021

The parties of record before the Property Tax Appeal Board are Michael 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: \$2,400
IMPR.: \$34,910
TOTAL: \$37,310

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 2022 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 an approximately 11,325 square foot site that is improved with a 1-story dwelling of frame construction with 1,400 square feet of living area. The dwelling was built in 1990 and is approximately 32 years old.¹ Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a garage containing 484 square feet of building area. The property is located in Edwardsville, Moro Township, Madison County.

The appellant contends assessment inequity with respect to land and improvement/dwelling as the basis of the appeal. In support of this argument, the appellant submitted information on four

¹ The parties disagree on some descriptive characteristics and the assessment amounts for the subject property as well as the appellant's four comparable properties. The Board finds the best evidence of the description of the subject property and the appellant's comparables, as well as their respective assessment amounts, is depicted in the property record cards for the subject and the comparables submitted by the board of review which was not refuted by the appellant via a rebuttal filing.

equity comparables located within two blocks of the subject and share the same assessment neighborhood code as the subject property. The comparables consist of lots ranging in size from 11,250 to 23,958 square feet of land area that are improved with 1-story dwellings of frame construction ranging in size from 1,230 to 1,515 square feet of living area. Two comparables each have a full unfinished basement, one comparable has a crawl space, and one comparable has a concrete slab foundation. Each comparable has central air conditioning and an attached garage ranging in size from 400 to 506 square feet of building area. Two comparables each feature a fireplace. The comparables have land assessments ranging from \$3,100 to \$5,240 or either \$.22 or \$.28 per square foot of land area, and improvement assessments ranging from \$45,320 to \$66,290 or from \$32.84 to \$48.76 per square foot of living area. The appellant also submitted a copy of the Madison County assessment notice disclosing the board of review increased the subject's assessment from \$35,900 to \$37,310 through the application of a Moro Township equalization factor of 1.0393.

Based on this evidence, the appellant requested a reduction to the subject's land assessment of \$2,310 or \$.20 per square foot of land area, and improvement/dwelling assessment of \$33,590 or \$24.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,900. The subject property has a land assessment of \$2,400 or \$.21 per square foot of land area, and an improvement assessment of \$34,910 or \$24.94 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a memorandum contending that the subject's improvement assessment per square foot of living area is the lowest of all the comparables that the appellant provided. Additionally, the board of review argued that additional search of other similar properties did not yield any properties with a lower than the aforementioned assessment amount. Finally, the board of review submitted property record cards for the subject and each of the appellant's comparable properties. Based on this evidence and argument, the board of review requested a confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity with regard to both land and improvement 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 Board finds the only evidence of equity in assessment is the four equity comparables submitted by the appellant. Although comparables #2, #3, and #4 differ from the subject in foundation and/or lot size, the Board finds that each of the appellant's comparables has both land and building assessments that are higher than that of the subject, both in terms of overall assessments and on a per square foot basis. Consequently, the Board finds that the subject's land and improvement are not inequitably assessed.

Additionally, the record further 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 1.0393.

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 even if the appellant was able to establish, arguendo, that the subject property is over-assessed. 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 taxpayers file 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 (4th Dist. 1999). Nevertheless, based on a review of the evidence contained in the record, particularly the comparable properties submitted by the appellant, the Property Tax Appeal Board finds that no reduction in the subject's land or improvement assessment is warranted on the basis of inequity in assessment.

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 20, 2024



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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