



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

APPELLANT: Joseph & Teresa Golembeski
DOCKET NO.: 22-03772.001-R-1
PARCEL NO.: 14-2-15-28-18-301-022

The parties of record before the Property Tax Appeal Board are Joseph & Teresa Golembeski, 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 **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: \$18,760
IMPR.: \$132,660
TOTAL: \$151,420

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a notice of equalization issued by 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 a 2-story dwelling of brick exterior construction with 2,918 square feet of living area.¹ The dwelling was constructed in 2009 and is approximately 13 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, two full bathrooms, two half bathrooms, a 973 square foot garage, and an inground swimming pool. The property has an approximately 11,450 square foot site² and is located in Glen Carbon, Edwardsville Township, Madison County.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size to be the subject's property record card presented by the board of review which contains a sketch with measurements of the subject home.

² The parties differ regarding the subject's site size. The Board finds the best evidence of site size to be the assessment "Property Information Sheet" for the subject presented by the appellants.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject, two of which are located on the same street as the subject. The parcels range in size from 13,749 to 36,820 square feet of land area³ and are improved with 1-story or part 1-story and part 2-story homes of masonry and siding exterior construction ranging in size from 2,681 to 3,542 square feet of living area. The dwellings were built from 2006 to 2013 and range in age from 9 to 16 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, three or four full bathrooms, and a garage ranging in size from 788 to 996 square feet of building area. Two homes have one or three half bathrooms. Comparable #1 has an inground swimming pool. The comparables have land assessments ranging from \$20,990 to \$33,610 or from \$0.91 to \$1.53 per square foot of land area and have improvement assessments ranging from \$120,300 to \$156,010 or from \$36.41 to \$53.26 per square foot of living area.⁴

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$151,420. The subject property has an equalized land assessment of \$18,760 or \$1.64 per square foot of land area and an equalized improvement assessment of \$132,660 or \$45.46 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0536 for Edwardsville Township which increased the subject's total assessment from \$143,720 to \$151,420.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code and within 0.08 of a mile from the subject. Comparables #3 and #4 are the same properties as the appellants' comparables #1 and #3, respectively.⁵ Comparables #1 and #2 has sites of 12,942 and 15,277 square feet of land area and are improved with 2-story homes of brick exterior construction with 2,886 or 33,48 square feet of living area. These dwellings are 9 or 10 years old and feature a basement with finished area, central air conditioning, one fireplace, three or four full bathrooms, one half bathroom, and a 776 or a 966 square foot garage ranging. Comparable #2 has an inground swimming pool. These two comparables have land assessments of \$19,090 and \$22,520 or \$1.48 and \$1.47 per square foot of land area, respectively, and have improvement assessments of \$157,470 and \$175,410 or \$47.03 and \$60.78 per square foot of living area.

The board of review submitted a brief contending the subject's neighborhood has only two 2-story homes which were presented as comparables, together with the two common comparables that are part 1-story and part 2-story homes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

³ The appellants' evidence contains differing site sizes for the comparables. The Board finds the best evidence of site sizes are found in the assessment "Property Information" sheets for each comparable presented by the appellants.

⁴ The Board has recalculated the per square foot computations based on the information presented by the appellants in the assessment "Property Information" sheets.

⁵ The Board notes the board of review reported different site sizes than the appellants for the two common comparables, but the board of review did not present any evidence to support these sizes.

Conclusion of Law

The appellants 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).

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains a total of five equity comparables, with two common comparables, for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellants' comparable #1/board of review's comparable #3 and the appellants' comparable #3/board of review's comparable #4, due to substantial differences from the subject in site size. The Board finds the best evidence of land assessment equity to be the appellants' comparable #2 and the board of review's comparables #1 and #2, which are more similar to the subject in site size and location. These three most similar comparables have land assessments ranging from \$19,090 to \$22,520 or from \$1.47 to \$1.53 per square foot of land area. The subject's land

assessment of \$18,760 or \$1.64 per square foot of land area falls below the range established by the best comparables in terms of total land assessment and above the range on per square foot basis, which is logical given the subject is a smaller site than the best comparables.

The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record, the Board finds the appellants 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.

With regard to improvement assessment equity, the Board gives less weight to the appellants' comparable #2, which is a 1-story home compared to the subject 2-story home, and to the appellants' comparable #3/board of review's comparable #4, which is a substantially larger home than the subject. The Board finds the best evidence of assessment equity to be the appellants' comparable #1/board of review's comparable #3 and the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, and some features, although these comparables have a greater number of full bathrooms than the subject and one comparable lacks an inground swimming pool that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These three most similar comparables have improvement assessments that range from \$120,300 to \$175,410 or from \$36.41 to \$60.78 per square foot of living area. The subject's improvement assessment of \$132,660 or \$45.46 per square foot of living area falls within the range established by the best comparables in this record.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph & Teresa Golembeski
115 Windover Pt.
Glen Carbon, IL 62034

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025