



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

APPELLANT: Gary Griesbaum
DOCKET NO.: 23-04259.001-R-1
PARCEL NO.: 01-1-24-28-00-000-017.001

The parties of record before the Property Tax Appeal Board are Gary Griesbaum, 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: \$12,200
IMPR.: \$104,530
TOTAL: \$116,730

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 2023 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 exterior construction containing 1,669 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and an attached garage with 780 square feet of building area.¹ Other features of the property include a pole frame “lean-to” with 520 square feet of building area, a pole barn with 960 square feet of building area, and a detached garage with 2,000 square feet of building area.² The property has a 130,680 square foot or approximately 3-acre site located in Trenton, Helvetia Township, Madison County.

¹ The appellant described the subject dwelling as having 1½ bathrooms while the board of review described the subject as having 2½ bathrooms.

² Portions of the description of the subject property were obtained from the copy of the subject’s property record card submitted by the board of review and a copy of the subject’s property information sheets submitted by the appellant.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables improved with one-story dwellings of vinyl siding or masonry exterior construction ranging in size from 1,506 to 2,430 square feet of living area. The dwellings were built from 1960 to 2005. Each property has central air conditioning, 1 or 1½ bathrooms, and an attached garage ranging in size from 897 to 1,554 square feet of building area. Comparables #2 and #3 each have one fireplace. Comparable #3 also has a pole-frame "lean-to" with 240 square feet of building area, and a detached garage with 1,400 square feet of building area.³ The comparables have sites ranging in size from .77 to 2.68 acres or from approximately 33,541 to 116,741 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located within approximately 1,000 feet of the subject property. The comparables have land assessments ranging from \$6,650 to \$11,530 or from \$.099 to \$.198 per square foot of land area. Their improvement assessments range from \$75,100 to \$131,020 or from \$49.67 to \$53.92 per square foot of living area. The appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing the subject's assessment had been increased from \$107,760 to \$116,730 by the application of a township equalization factor of 1.0832. The appellant requested the subject's land assessment be reduced to \$11,260, the improvement assessment be reduced to \$96,500, for a total revised assessment of \$107,760, which is the pre-equalized assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized assessment of the subject property totaling \$107,760. The subject property has an equalized land assessment of \$12,200 or \$.093 per square foot of land area, an equalized improvement assessment of \$104,530 or \$62.63 per square foot of living area, and a total equalized assessment of \$116,730.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables with comparables #1 and #2 being the same properties as appellant's comparables #1 and #2.⁴ The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,506 to 1,866 square feet of living area. Based on copies of the property record cards submitted by the board of review, the homes were built from 1985 to 2005. Each comparable has an unfinished basement, central air conditioning, two bathrooms, and a garage ranging in size from 650 to 910 square feet of building area. The comparables have sites ranging in size from 55,757 to 187,168 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .05 to 1.43 miles from the subject property. These properties have land assessments ranging from \$6,070 to \$11,530 or from \$.032 to \$.142 per square foot of land area. The comparables have improvement assessments ranging from \$75,100 to \$92,690 or from \$49.67 to \$51.33 per square foot of living area. The board of review adjusted the comparables for differences from the subject in the number of bathrooms, the number of fireplaces, and for the additional buildings the subject has resulting in adjusted improvement assessments ranging

³ Some of the description information about the comparables was obtained from copies of the property information sheets submitted by the appellant.

⁴ The parties disagree on the land area associated with the two common comparables. The Board finds the best evidence of the site size for these two common properties was contained on the property information sheets submitted by the appellant.

from \$61.08 to \$64.00 per square foot of living area. The board of review asserted the comparables have a median adjusted improvement assessment of \$62.65 per square foot of living area and the subject has an improvement assessment of \$62.63 per square foot of living area, right at the median. The board of review did not believe a reduction to the subject's assessment was warranted.

Conclusion of Law

The appellant 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.

With respect to the land assessment, the comparables submitted by the parties are similar to the subject in location but vary from the subject site in size. The comparables have land assessments that range from \$6,070 to \$11,530 or from \$.032 to \$.198 per square foot of land area, with the comparable most similar to the subject in size having a land assessment of \$.099 per square foot of land area. The subject's land assessment of \$12,200 or \$.093 per square foot of land area is above the overall range of the land assessments but within the range on a square foot of land area basis. The subject's overall higher land assessment is justified when considering the subject's size relative to all but board of review comparable #3, which is the only property with a larger site than the subject. Based on this record the Board finds the subject's land is being assessed equitably and a reduction in the subject's land assessment is not warranted.

The parties submitted information on five comparables to support their respective positions. With respect to the improvement assessment, the Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in age and size as the comparables is approximately 42 years older and approximately 46% larger than the subject dwelling. The Board gives most weight to appellant's comparables #1 and #2 as well as the board of review comparables, which includes the two common comparables submitted by the parties. These four comparables are inferior to the subject in features as the subject has an additional 2,000 square foot detached garage, a 960 square foot pole barn, and a 520 square foot pole-frame "lean to" that the comparables do not have. The board of review adjusted the comparables for differences from the subject and arrived at adjusted improvement assessments ranging from \$61.08 to \$64.00 per square foot of living area. The subject's improvement assessment of \$62.63 per square foot of living area falls within the adjusted range established by the best comparables in this record. 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 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:

October 15, 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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