



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

APPELLANT: Christopher & Lacey Gelsinger
DOCKET NO.: 23-04262.001-R-1
PARCEL NO.: 10-2-16-17-17-301-014

The parties of record before the Property Tax Appeal Board are Christopher and Lacey Gelsinger, 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: \$37,110
IMPR.: \$162,460
TOTAL: \$199,570

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 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, vinyl and stone exterior construction containing 2,216 square feet of living area. The dwelling was constructed in 2019 and is approximately 4 years old. Features of the home include a full basement that was partially finished, central air conditioning, one fireplace, three bathrooms, and an attached garage with 798 square feet of building area. The property has a 13,088 square foot site located in Edwardsville, Edwardsville Township, Madison County.

The appellants contend assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with one-story or part two-story and part one-story dwellings of brick and vinyl or brick, vinyl, and stone exterior construction that range in size from 1,825 to 2,488 square

feet of living area.¹ The homes were constructed from 2010 to 2022. Each comparable has a full basement with three having finished area, central air conditioning, two or three bathrooms, and an attached garage ranging in size from 754 to 1,086 square feet of building area. Three comparables have one or two fireplaces.² The comparables have the same assessment neighborhood code as the subject property and are located from approximately one block to two blocks from the subject property. These properties have improvement assessments ranging from \$111,730 to \$145,110 or from \$55.33 to \$61.22 per square foot of living area. The appellants also submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" disclosing the subject's assessment was increased from \$180,950 to \$199,570 by the application of a township equalization factor of 1.1029. The appellants requested the subject's improvement assessment be reduced from \$162,460 to \$135,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the pre-equalized assessment of the subject property. The subject property has an equalized improvement assessment of \$162,460 or \$73.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with one-story dwellings of brick exterior construction that range in size from 2,222 to 2,323 square feet of living area. The homes were built from 2017 to 2019. Each comparable has a basement with finished area, central air conditioning, one fireplace, 3 or 3½ bathrooms, and an attached garage ranging in size from 799 to 949 square feet of building area.³ These properties have the same assessment neighborhood code as the subject and are located from approximately .03 to .39 of a mile from the subject property. The comparables have improvement assessments ranging from \$162,680 to \$177,900 or from \$71.74 to \$79.81 per square foot of living area. The board of review grid analysis included downward adjustments to comparables #1 and #3 as each property has an additional ½ bathroom that the subject does not have. The board of review contends the comparables have adjusted improvement assessments of \$74.92, \$71.74, \$79.28, and \$73.21 per square foot of living area, with a median of \$74.07 per square foot of living area. It contends the subject has an improvement assessment of \$73.31 per square foot of living area, which is below the adjusted median.

In rebuttal, the board of review asserted it did not consider the appellants' comparables as comparable #1 is a 2/1 story dwelling while the subject is a one-story dwelling, and the three remaining comparables are frame homes while the subject is a brick dwelling.

The board of review did not believe a reduction in the subject's assessment was warranted.

In rebuttal the appellant's disagreed with the board of review view that the appellants' comparables were not appropriate. The appellants indicated that their comparable #1 could be thrown out as it is a 1½ story home, however, comparables #2, #3 and #4 are not frame homes as their Home Owner's Association (HOA) dictates that 75% of the homes in the neighborhood be

¹ The appellants described comparable #1 as a 1.5-story dwelling, however, a copy of the property record card for the comparable submitted by the appellants disclose the home is a part two-story and part one-story dwelling.

² Some of the descriptive information of the comparables was obtained from copies of the property record cards submitted by the appellants.

³ Some of the descriptive information of the comparables was obtained from copies of the property record cards submitted by the board of review.

brick or stone, which the appellants' comparables are. The appellants further stated the subject home has siding on the back and on the front dormers.

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). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight assessment equity comparables similar to the subject property in location that were submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #1 due to differences from the subject property in style and dwelling size. The Board gives less weight to appellants' comparables #2, #3 and #4 due to differences from the subject property in finished basement area, age, and/or dwelling size. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are more similar to the subject property in dwelling size, age, and/or basement finish than are the comparables submitted by the appellants. These board of review comparables have improvement assessments that range from \$162,680 to \$177,900 or from \$71.74 to \$79.81 per square foot of living area. The subject's improvement assessment of \$162,460 or \$73.31 per square foot of living area is slightly below the overall improvement assessment of the comparables but is within the range established by the best comparables in this record on a per square foot of living area basis. Based on this record 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 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: _____

November 19, 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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