



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

APPELLANT: Aaron Geswein
DOCKET NO.: 23-04468.001-R-1
PARCEL NO.: 10-2-16-17-17-301-059

The parties of record before the Property Tax Appeal Board are Aaron Geswein, 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 **A Reduction** 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: \$42,600
IMPR.: \$211,770
TOTAL: \$254,370

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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 consists of a 1-story dwelling of frame exterior construction with 2,953 square feet of living area.¹ The dwelling was constructed in 2010 and is approximately 13 years old. Features of the property include a basement with finished area, central air conditioning, two fireplaces, a 1,347 square foot garage, and an inground swimming pool. The property has a 26,621 square foot site and is located in Edwardsville, Pin Oak Township, Madison County.

The appellant contends assessment inequity regarding the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in its property record card presented by the board of review, which includes a sketch with measurements and was not refuted by the appellant.

parcels range in size from 10,257 to 29,797 square feet of land area² and are improved with 1-story or 2-story homes of frame or masonry and siding exterior construction ranging in size from 2,246 to 3,124 square feet of living area. The dwellings range in age from 4 to 16 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and one or two garages ranging in size from 480 to 884 square feet of building area. Comparables #1 and #4 each have an inground swimming pool. The comparables have land assessments ranging from \$37,110 to \$44,470 or from \$1.49 to \$3.88 per square foot of land area and have improvement assessments ranging from \$170,850 to \$199,760 or from \$57.83 to \$79.43 per square foot of living area.³ Based on this evidence, the appellant 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 \$256,790. The subject property has a land assessment of \$45,020 or \$1.69 per square foot of land area and an improvement assessment of \$211,770 or \$71.71 per square foot of living area. The board of review indicated 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 1.1029 for Pin Oak Township which increased the subject's total assessment from \$232,830 to \$256,790.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. Comparables #1, #2, #4, and #5 are the same properties as the appellant's comparables #1, #2, #4, and #5, respectively. Comparable #3 has a 23,125 square foot site that is improved with a 1-story home of frame exterior construction with 2,229 square feet of living area. This dwelling is 6 years old and features a basement with finished area, central air conditioning, a fireplace, and a 799 square foot garage. This comparable has a land assessment of \$40,820 or \$1.77 per square foot of land area and an improvement assessment of \$177,900 or \$79.81 per square foot of living area.

The board of review also submitted a Real Estate Transfer Declaration disclosing the subject sold in April 2023 for a price of \$770,000 to the appellant after having been advertised for sale.⁴ Based on this evidence the board of review requested confirmation of the subject's 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.Adm.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,

² The parties differ regarding the features and amenities of comparables #1, #2, #4, and #5, which are common to both parties. The Board finds the best evidence of their features and amenities is found in their property record cards presented by the board of review.

³ Based on the dwelling sizes described in the property record cards for the common comparables.

⁴ The Board notes the subject's equalized assessment reflects a market value of \$770,447 when applying the statutory level of assessment of 33.33%, which is approximately the purchase price. However, this appeal is based on assessment inequity rather than overvaluation.

proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Adm.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 Property Tax Appeal 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 Property Tax Appeal 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.Adm.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 shall 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 Property Tax Appeal 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 six equity comparables, with four common comparables, for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparable #3, the appellant's comparable #4/board of review's comparable #4, and the appellant's comparable #5/board of review's comparable #5, which are less similar to the subject in site size than the other comparables in this record. The Board finds the best evidence of land assessment equity to be the appellant's comparable #1/board of review's comparable #1, the appellant's comparable #2/board of review's comparable #2, and the board of review's comparable #3, which are more similar to the subject in site size and location. These comparables have land assessments that range from \$38,240 to \$44,470 or from \$1.49 to \$1.88 per square foot of land area. The subject's land assessment of \$45,020 or \$1.69 per square foot of land area falls above the range established by the best comparables in terms of total land assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #3, due to substantial differences from the subject in dwelling size and/or design. The Board also gives less weight to the appellant's comparable #2/board of review's comparable #2, the appellant's comparable #5/board of review's comparable #5, and the board of review's comparable #3, which each lack an inground swimming pool that is a feature of the subject.

the Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #1 and the appellant's comparable #4/board of review's comparable #4, which are more similar to the subject in design, dwelling size, age, location, and features. These comparables have improvement assessments of \$178,390 and \$189,150 or \$79.43 and \$72.03 per square foot of living area, respectively. The subject's improvement assessment of \$211,770 or \$71.71 per square foot of living area falls above the two best comparables in terms of total improvement assessment but below the best comparables on a per square foot basis. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, such as their smaller dwelling sizes and smaller garage sizes compared to the subject, 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.

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: January 21, 2025



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

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