



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

APPELLANT: Nicholas Bauer
DOCKET NO.: 24-03195.001-R-1
PARCEL NO.: 14-2-15-28-01-103-023

The parties of record before the Property Tax Appeal Board are Nicholas Bauer, the appellant, by attorney Chad Richter, of Mathis, Marifian & Richter, Ltd. in Edwardsville; 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: \$65,120
IMPR.: \$166,960
TOTAL: \$232,080

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 2024 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 masonry exterior construction with 3,387 square feet of living area. The dwelling is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 920 square foot garage. The property has a 13,156 square foot site and is located in Edwardsville, Edwardsville Township, Madison County.

The appellant contends assessment inequity regarding both the land and improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, together with assessment data sheets for these comparables. The comparables are located 0.2 or 0.9 of a mile from the subject and within the same township as the subject, three of which are on the same street as the subject. The parcels range in size from 12,122 to 47,761 square feet of land area and are improved with 1-story, 1.5-story, or part 1-

story and part 2-story homes ranging in size from 2,133 to 3,717 square feet of above grade living area.¹ The dwellings range in age from 20 to 33 years old. Each home has a basement with finished area, central air conditioning, and garage ranging in size from 874 to 1,089 square feet of building area. Comparables #1 and #3 each have an inground swimming pool and comparable #3 has a 1,045 square foot pool house. The appellant reported assessments for these comparables prior to equalization. The comparables have equalized land assessments ranging from \$54,785 to \$112,566 or from \$1.77 to \$5.03 per square foot of land area and have equalized improvement assessments ranging from \$148,202 to \$237,363 or from \$42.48 to \$76.69 per square foot of above grade living area.

The appellant submitted a final decision of the board of review dated October 7, 2024 with a total assessment of \$220,000 prior to equalization and a notice of equalization dated March 4, 2025 depicting a total equalized assessment of \$237,070.² The subject has an equalized land assessment of \$70,170 or \$5.33 per square foot of land area and an equalized improvement assessment of \$166,900 or \$49.21 per square foot of living area.

The appellant also presented a Structural Evaluation – Mine Subsidence report for the subject property. The report concluded the subject has ongoing mine subsidence and identifies areas of damage. The appellant submitted an estimate to repair in the amount of \$100,201. 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 assessment for the subject of \$220,000 prior to equalization. The board of review disclosed an equalization factor of 1.0776 was applied to all non-farm properties in Edwardsville Township in 2024.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from 0.5 of a mile to 1.1 miles from the subject and within the same township as the subject, one of which is on the same street as the subject. The parcels range in size from 18,000 to 74,000 square feet of land area and are improved with 1-story homes ranging in size from 3,194 to 3,619 square feet of above grade living area.³ Three dwellings range in age from 29 to 31 years old. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 955 to 1,109 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have equalized land assessments ranging from \$80,950 to \$104,290 or from \$1.23 to 4.50 per square foot of land area and have equalized improvement assessments ranging from \$151,690 to \$246,390 or from \$45.40 to \$72.19 per square foot of above grade living area.

The board of review submitted a brief contending that the appellant's comparables differ from the subject in pool or pool house amenity, number of bathrooms, number of fireplaces, and/or

¹ The Board finds the best evidence of the features of these comparables is found in the assessment data sheets presented by the appellant. On the grid analysis, the appellant incorrectly included basement finished area in the dwelling size.

² This appeal was timely filed from the notice of equalization issued on March 4, 2025.

³ The Board finds the best evidence of the features of these comparables is found in their property record cards presented by the board of review. On the grid analysis, the board of review incorrectly included basement finished area in the dwelling size.

age. The board of review acknowledged its comparables also require adjustments for pool amenity, bathroom count, and/or fireplace count. 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, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Adm.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the record indicates that the appellant filed this appeal directly to the Property Tax Appeal Board based on a notice of an equalization factor, although the appellant had previously disputed the assessment before the board of review in October 2024. 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 eight equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparables #1 and #4, due to substantial differences from the

subject in site size and/or are located more distant from the subject and the area of mine subsidence near the subject.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #2 and #4 and the board of review's comparables #2 and #3, which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$54,785 to \$91,160 or from \$1.77 to \$4.50 per square foot of land area. The subject's land assessment of \$70,170 or \$5.33 per square foot of land area falls within the range established by the best comparables in terms of total land assessment and above 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 land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables #1, #3, and #4 and the board of review's comparables #1, #2, and #4, due to substantial differences from the subject in design and/or dwelling size, have an inground swimming pool unlike the subject, and/or are located more distant from the subject and the area of mine subsidence near the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #2 and the board of review's comparable #3, which are more similar to the subject in 1-story design, dwelling size, age, location, and most features. These comparables have improvement assessments of \$151,690 and \$171,500 or \$45.40 and \$52.69 per square foot of living area, respectively. The subject's improvement assessment of \$166,960 or \$49.21 per square foot of living area is bracketed by the best two 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 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: _____

November 25, 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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