



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

APPELLANT: Rahul Bansal
DOCKET NO.: 24-03344.001-R-1
PARCEL NO.: 14-2-15-24-03-301-049

The parties of record before the Property Tax Appeal Board are Rahul Bansal, 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: \$37,100
IMPR.: \$231,120
TOTAL: \$268,220

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 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 2-story dwelling of frame and brick exterior construction with 3,380 square feet of living area.¹ The dwelling was constructed in 2013 and is approximately 11 years old. Features of the home include a basement with finished area, central air conditioning, and a 699 square foot garage. The property has an approximately 11,300 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 three equity comparables located within the same assessment neighborhood code as the subject and a few houses away from the subject. The parcels range in size from 11,761 to 23,958 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes ranging in size from 4,324

¹ The Board finds the parties submitted similar sketches with measurements of the subject. The Board finds the subject has a dwelling size of 3,380 square feet when accounting for the integral garage area on the first floor.

to 4,758 square feet of living area. The homes are 11 or 16 years old. Each home features a basement with finished area, central air conditioning, and a garage ranging in size from 587 to 790 square feet of building area. Comparables #1 and #3 have an inground swimming pool and comparable #3 has an outdoor kitchen. The appellant reported the 2023 tax year assessment for the comparables. The appellant submitted assessment data sheets for the 2023 tax year with the same 2023 tax year amounts shown in the appellant's grid analysis for the comparables. However, the appellant reported the 2024 tax year equalized assessment for the subject, as supported by the final decision of the board of review presented by the appellant. 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 \$275,700. The subject property has a land assessment of \$44,580 or \$3.95 per square foot of land area and an improvement assessment of \$231,120 or \$68.38 per square foot of living area.

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 as the subject and within 0.3 of a mile from the subject. The parcels range in size from 12,190 to 15,070 square feet of land area and are improved with 2-story homes ranging in size from 2,379 to 3,278 square feet of living area, when considering their integral garage area on the first floor. The homes are from 8 to 12 years old. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 480 to 651 square feet of building area. Comparables #1, #2, and #4 each have an inground swimming pool. The comparables have land assessments ranging from \$38,420 to \$43,770 or from \$2.66 to \$3.15 per square foot of land area and have improvement assessments ranging from \$162,460 to \$259,430 or from \$60.73 to \$83.18 per square foot of living area. The board of review made adjustments to the comparables in the grid analysis and reported the adjusted improvement assessments. However, the board of review submitted 2024 tax year property record cards for the subject and the comparables with the 2024 tax year assessments.

The board of review submitted a brief contending that the comparables are similar to the subject in 2-story design, age, and location. 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.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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, as the appellant provided 2023 tax year assessment data rather than assessment data for the 2024 tax year that is at issue in this appeal.

With regard to land assessment equity, the Board finds the board of review's comparables are similar to the subject in location and site size. These comparables have land assessments ranging from \$38,420 to \$43,770 or from \$2.66 to \$3.15 per square foot of land area. The subject's land assessment of \$44,580 or \$3.95 per square foot of land area falls above the range established by the best comparables in this record and is excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as their slightly larger site sizes, the Board finds a reduction in the subject's land assessment is justified by clear and convincing evidence.

With regard to improvement assessment equity, the Board gives less weight to the board of review's comparable #2, which is a much smaller home than the subject. The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #1, #3, and #4, which are more similar to the subject in 2-story design, dwelling size, age, location, and most features, although these comparables each have an inground swimming pool unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$199,070 to \$259,430 or from \$60.73 to \$83.18 per square foot of living area. The subject's improvement assessment of \$231,120 or \$68.38 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 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: March 17, 2026



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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