



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

APPELLANT: Brian D. & Teresa L. Margherio  
DOCKET NO.: 24-04073.001-R-1  
PARCEL NO.: 10-2-16-20-01-101-016

The parties of record before the Property Tax Appeal Board are Brian D. & Teresa L. Margherio, 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:** \$22,720  
**IMPR.:** \$147,020  
**TOTAL:** \$169,740

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from an equalization 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 part two-story and part one-story dwelling of brick and vinyl siding exterior construction with 3,060 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002 and is approximately 22 years old. Features of the home include a partial basement and partial concrete slab foundation, central air conditioning, a fireplace, and a 434 square foot garage. The property has a 39,070 square foot site and is located in Edwardsville, Pin Oak Township, Madison County.

The appellants marked both comparable sales and lack of assessment equity as bases of the appeal contesting the subject's improvement assessment only. However, contrary to the instructions on the appeal petition, the appellants submitted only one sale for comparable #3 that

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<sup>1</sup> The board of review reported the subject's dwelling size as 3,060 square feet, which was supported by a property record card and not refuted by the appellants.

occurred in July 2019, which is too distant in time from the valuation date of January 1, 2024, to be indicative of the subject's "current" estimated market value.

Therefore, the Property Tax Appeal Board will analyze the appellants' evidence on equity grounds. In support of this argument, the appellants submitted information on three equity comparables located in the same neighborhood code as the subject and within .4 of a mile from the subject. The board of review submitted a "corrected" grid analysis of the appellants' comparable properties which was not refuted by the appellants. For ease of reference, the corrected data will be analyzed in this decision.

The appellants' comparables are improved with part two-story and part one-story dwellings of brick and vinyl siding exterior construction. The homes are each 21 or 24 years old and range in size from 2,382 to 2,768 square feet of living area. Each comparable has a basement, and a partial concrete slab foundation. Features include central air conditioning, a fireplace, and a garage ranging in size from 526 to 599 square feet of building area. Without "adjustments" outlined by the board of review, the comparables have improvement assessments ranging from \$111,370 to \$146,780 or from \$40.23 to \$61.62 per square foot of living area.

The evidence further revealed that the appellants filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review which increased the assessment from \$155,030 to \$169,740. Based on the foregoing evidence, the appellants requested a reduced improvement assessment of \$122,280 or \$39.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$169,740. The subject property has an improvement assessment of \$147,020 or \$48.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, where board of review comparable #1 is the same property as the appellants' comparable #3. The comparables are each located in the same neighborhood code as the subject and within .3 of a mile from the subject. The comparables consist of part two-story and part one-story dwellings of frame or brick and vinyl siding exterior construction. The homes are each 21 or 25 years old and range in size from 2,382 to 3,536 square feet of living area. Each comparable has a basement, with comparable #3 also having finished basement area and comparable #1 also having a partial concrete slab foundation. Features include central air conditioning, a fireplace, and a garage ranging in size from 529 to 643 square feet of building area. Without "adjustments" outlined by the board of review, the comparables have improvement assessments ranging from \$124,540 to \$183,210 or from \$51.81 to \$58.10 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's equalized assessment.

### **Conclusion of Law**

As an initial matter, the record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the

amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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.Admin.Code §1910.60(a). [Emphasis added.]

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the 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 Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999).

As to the merits, the taxpayers contend assessment inequity concerning the improvement 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 parties submitted a total of five suggested equity comparables, one of which was common to both parties, in order to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #3/board of review comparable #1 as well as board of review comparables #2 and #3, due to substantial differences in dwelling size from more than 15% to more than 22% when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2, which are similar to the subject in location, design, foundation type, central air conditioning, and fireplace features. Each of these homes are slightly older than the subject dwelling suggesting upward adjustments to make the comparables more equivalent to the subject's age of 22 years old. Each dwelling is smaller than the subject dwelling and each garage is larger than the subject garage indicating varying adjustments for each of these differences to make them more equivalent to the subject. These comparables have improvement assessments of \$111,370 and

\$131,900 or of \$40.23 and \$49.07 per square foot of living area. The subject's equalized improvement assessment of \$147,020 or \$48.05 per square foot of living area falls above the best comparables in this record in terms of overall improvement assessment which the Board finds to be logical given that the subject dwelling is larger than each of these homes and the subject's per square foot improvement assessment is bracketed by these comparables which is also logical once adjustments are considered.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences from the subject, 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:

December 23, 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

AGENCY

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