



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

APPELLANT: Ronald & Amy Lindsay
DOCKET NO.: 12-04077.001-R-1
PARCEL NO.: 09-06.0-308-001

The parties of record before the Property Tax Appeal Board are Ronald & Amy Lindsay, the appellants; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 15,395
IMPR.: \$ 66,638
TOTAL: \$ 82,033

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 two-story single family dwelling of brick and frame exterior construction containing

3,240¹ square feet of living area. The dwelling was constructed in 2004. Features of the property include a full unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 13,939 square foot site. The subject property is located in Shiloh Valley Township, St. Clair County, Illinois.

The appellants argued the subject property was inequitably assessed. The appellants did not challenge the subject's land assessment. In support of the inequity claim, the appellants submitted four comparables located in close proximity to the subject. The comparables were improved with two-story style brick and frame dwellings that ranged in size from 2,928 to 3,380 square feet of living area. The dwellings were constructed from 2002 to 2004. Features had varying degrees of similarity when compared to the subject. The comparables had equalized improvement assessments ranging from \$58,680 to \$66,246 or from \$17.39 to \$21.72 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final equalized assessment of \$82,033. The subject property has an equalized improvement assessment of \$66,638 or \$20.56 per square foot of living area.

To demonstrate the subject property was equitably assessed, the board of review submitted information on five comparables located in close proximity to the subject. The comparables were improved with two-story or part two-story and part one-story style brick and frame dwellings that ranged in size from 2,807 to 3,432 square feet of living area. The dwellings were constructed in 2003 or 2004. Features had varying degrees of similarity when compared to the subject. The comparables had equalized improvement assessments that ranged from \$58,785 to \$96,413 or from \$17.12 to \$36.70 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The appellants described the subject dwelling having 3,096 square feet of living area, but submitted no evidence to support the reported dwelling size. The Board of review submitted the subject's property record card with a schematic drawing depicting 3,240 square feet of living area. Based on this record, the Board finds the subject dwelling contains 3,240 square feet of living area.

Conclusion of Law

The taxpayers argued 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.

The parties submitted nine suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable #2 submitted by the appellant and comparables #2, #3 and #5 submitted by the board of review due their smaller dwelling sizes when compared to the subject. The Board finds the remaining five comparables submitted by the parties are most similar to the subject property in location, style, age, size and features. These comparables had equalized improvement assessments that ranged from \$58,680 to \$71,007 or from \$17.12 to \$22.56 per square foot of living area. The subject's equalized improvement assessment of \$66,638 or \$20.56 per square foot of living area falls within the range established by the most similar comparables in this record. Therefore, no reduction in the subject's improvement assessment is 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: August 21, 2015

A. Portol

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 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 the subsequent year 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.

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.